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IDENTIFIERS Algoma University; Brock University; Carleton University; Full Time Equivalent Students; Hearst University; Lakehead University; Laurentian University; McMaster University; Nipissing University; Oise University; *Ontario; Queens University; Ryerson University; Trent University; University of Guelph; University of Ottawa; University of Toronto; University of Waterloo; University of Western Ontario; University of Windsor; Wilfrid Laurier University; York University

ABSTRACT

Financial data are presented here for Ontario's twenty universities: Brock, Carleton, Guelph, Lakehead, Laurentian, Algoma, Nipissing, Hearst, McMaster, Oise, Ottawa, Queen's, Ryerson, Toronto, Trent, Waterloo, Western, Wilfrid Laurier, Windsor, and York. Contents include summary tables operating expenses by object of expense and by functional area; total expenses by type of fund and by object of expense; total revenue by source of revenue and by type of fund; full-time equivalent students; basic income units based on 1975-76 enrollment; operating expense analyses; total expense analysis; operating revenue analysis; total revenue analysis; percentage analysis of expenses for 1971-72 to 1975-76; and percentage analysis of revenues for 1971-72 to 1975-76 and individual institutions' financial data. (MSE)

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Report to the Council of Ontario Universities

TOTAL REVENUE AND EXPENSES FOR PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED APRIL 30, 1976

Prepared by the
COU Research Division

Requests for further information
should be directed to

Anthony J. Giannelli
Research Associate

Council of Ontario Universities
Conseil des Universités de l'Ontario
130 St. George Street
Suite 8039
Toronto, Ontario M5S 2T4

November, 1976

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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

130 ST. GEORGE STREET, SUITE 8039
TORONTO, ONTARIO M5S 2T4
(416) 979-2165

November 26, 1976.

The Honourable Harry C. Parrott,
Minister of Colleges and Universities,
6th Floor, Mowat Block,
Queen's Park,
Toronto, Ontario

Dear Mr. Minister:

The Council of Ontario Universities is pleased to provide you with a report of the total revenue and expenses of the provincially assisted universities of Ontario for the fiscal year ended April 30, 1976.

Besides the continuation of trend statistics, this year the report has been expanded to include Ryerson Polytechnical Institute and the Ontario Institute for Studies in Education.

It is the sincere hope of the Council that this report will be of value to you, members of the Ontario Council on University Affairs, and to the staff of your Ministry.

Sincerely yours,

John B. Macdonald
Executive Director

JBM:tk

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TOTAL REVENUE AND EXPENSES FOR PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED APRIL 30, 1976

PREPARED BY

THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

The summary data and schedules included in this report represent a continuation of the work by the Committee of Finance Officers - Universities of Ontario and have been prepared on a basis consistent with the previous year.

This year the report has been expanded to include the Ontario Institute for Studies in Education and Ryerson Polytechnical Institute. However, data from Algoma were not received in time for inclusion in this year's report.

The data, produced in accordance with the definitions and guidelines given later in this report, illustrate certain trends and differences in revenue and resource allocation as shown on schedules 4 and 5 in the summary section. Individual institutions will show variations from these trends, reflecting differences in academic programmes, organization, physical environment, management philosophy, and budget and accounting procedures.

Attention is directed to the General Caveat on the following page. The Committee would welcome comments and suggestions concerning this report.

Chairman - Committee on Financial Reporting, Committee of Finance Officers - Universities of Ontario

Chairman - Committee of Finance Officers - Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

TABLE 1

UNIVERSITY: TOTAL ALL UNIVERSITIES

FUNCTIONAL AREA: / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH									
	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	252455	23635	276090	0	0	0	0	0	0	276090
(II) OTHER INSTRUCTION AND RESEARCH	33037	952	33989	0	0	0	0	0	0	33989
(III) OTHER SALARIES AND WAGES	62748	9151	71899	29538	13263	13080	32590	47255	3492	211117
TOTAL SALARIES AND WAGES	348240	33738	381978	29538	13263	13080	32590	47255	3492	521196
2. FRINGE BENEFITS	35023	5226	40249	3007	1341	1213	3969	5257	499	55535
TOTAL SALARIES AND BENEFITS	383263	38964	422227	32545	14604	14293	36559	52512	3991	576731
3. BOOKS AND PERIODICALS	0	0	0	14614	0	0	0	0	0	14614
4. FURNITURE AND EQUIPMENT (A) PURCHASE	8966	421	9387	573	2523	174	376	840	231	14104
(B) RENTAL	940	148	1088	398	7082	53	304	79	53	9057
5. OPERATIONAL SUPPLIES AND EXPENSES	24729	3258	27987	2348	4221	2775	5510	6052	1421	50314
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	24887	0	24887
8. TAXES	0	0	0	0	0	0	0	259	7365	7624
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	7300	0	7300
10. EXTERNAL CONTRACTED SERVICES	692	27	719	29	712	24	29	5805	212	7530
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3844	0	0	0	3844
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	291	45	0	52	388
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	65	0	65
14. BUILDINGS	0	0	0	0	0	0	0	687	0	687
15. MISCELLANEOUS	7443	420	7863	317	228	918	1578	992	4359	16255
16. INTERNAL COST ALLOCATIONS	55	-132	-77	12	-553	-105	-971	-5867	0	-7561
TOTAL	426088	43106	469194	50836	28817	22267	43430	93611	17684	725839

COMPUTING COSTS:	
ACADEMIC	18961
NON-ACADEMIC	9856
TOTAL	28817

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

TABLE 2

UNIVERSITY: TOTAL ALL UNIVERSITIES

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	276090	0	6047	1298	283435	626	0	284061
(II) OTHER INSTRUCTION AND RESEARCH	33989	0	17572	1328	52889	654	0	53543
(III) OTHER SALARIES AND WAGES	211117	19520	26914	1280	258831	3120	0	261951
TOTAL SALARIES AND WAGES	521196	19520	50533	3906	595155	4400	0	599555
2. FRINGE BENEFITS	55535	1757	3540	211	61043	906	0	61949
TOTAL SALARIES AND BENEFITS	576731	21277	54073	4117	656198	5306	0	661504
3. BOOKS AND PERIODICALS	14614	0	200	0	14814	202	50	15066
4. FURNITURE AND EQUIPMENT (A) PURCHASE	14104	913	8167	37	23221	714	4761	28696
(B) RENTAL	9057	131	143	16	9347	15	17	9379
5. OPERATIONAL SUPPLIES AND EXPENSES	50314	6792	21435	1150	79691	3600	0	83291
6. COST OF GOODS SOLD	0	21984	0	0	21984	0	0	21984
7. UTILITIES	24887	2663	59	1	27610	0	0	27610
8. TAXES	7624	643	0	0	8267	0	0	8267
9. RENOVATIONS AND ALTERATIONS	7300	703	69	0	8072	22	5564	13658
10. EXTERNAL CONTRACTED SERVICES	7530	6250	16	7	13803	15	0	13818
11. SCHOLARSHIPS, BURSARIES, ETC.	3844	0	137	0	3981	6916	0	10897
12. PRINCIPAL AND INTEREST REPAYMENTS	388	10716	0	0	11104	0	252	11356
13. LAND AND SITE SERVICES	65	92	0	0	157	0	1416	1573
14. BUILDINGS	687	0	0	0	687	254	14426	15367
15. MISCELLANEOUS	16255	806	5405	587	23053	761	264	24078
16. INTERNAL COST ALLOCATIONS	-7561	5985	1349	110	-117	-6	123	0
TOTAL	725839	78955	91053	6025	901872	17799	26873	946544

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

TABLE 3

UNIVERSITY: TOTAL ALL UNIVERSITIES

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	531969	0	0	0	531969	0	0	531969
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	43280	17	6937	745	50979	557	4792	56328
TOTAL PROVINCIAL GRANTS	575249	17	6937	745	582948	557	4792	588297
(II) FEDERAL	248	0	58343	0	58591	573	0	59164
(III) OTHER	258	0	847	0	1105	121	22	1248
2. FEES (A) TUITION	111555	0	0	5050	116605	0	0	116605
(B) OTHER	6086	28863	0	199	35148	0	0	35148
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	13329	13329
(B) OTHER	0	0	0	0	0	0	1735	1735
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	1157	7	18413	0	19577	11781	1828	33186
5. OTHER	28393	50627	6513	1313	86846	11806	4467	103119
TOTAL REVENUE	722946	79514	91053	7307	900820	24638	26173	951831
TOTAL EXPENSES (FORWARDED FROM A2)	725839	78955	91053	6025	901872			
EXCESS OF REVENUE OVER EXPENSES	-2893	559	0	1282	-1052			

Notes: 1. In addition to the total provincial government grants shown above, the Government of Ontario provided $77,122,281.45 to the provincially assisted universities to pay, in an identical amount, principal instalments and interest on debentures issued by the universities in prior fiscal years to the Ontario Universities Capital Aid Corporation. Also, the Ministry of Government Services provided OISE $1,458,000 for principal instalments and interest on debentures.

Table 4

Full-Time Equivalent Students* for the Year Ended April 30, 1976

	Undergraduate Students		Graduate Students		Total
	Full-Time	Part-Time	Full-Time	Part-Time	
Brock	2,508.0	1,231.2	71.0	6.0	3,816.2
Carleton	3,177.0	2,721.5	930.0	223.2	12,051.7
Guelph	9,375.0	515.9	622.0	39.0	10,551.9
Lakehead	2,521.0	859.8	95.0	25.5	3,501.3
Laurentian	2,156.0	1,070.6	44.0	24.0	3,294.6
Algoma**	-	-	-	-	-
Nipissing	385.0	236.3	-	-	621.3
Hearst	21.0	128.7	-	-	149.7
McMaster	8,832.0	1,607.4	1,239.0	212.4	11,890.8
OISE	19.0	28.2	542.0	1,031.6	1,620.8
Ottawa	9,664.0	2,567.2	1,055.0	608.1	13,894.3
Queen's	9,281.0	1,284.4	1,002.0	138.0	11,705.4
Ryerson	8,329.0	1,590.0	-	-	9,919.0
Toronto	27,880.0	4,798.7	3,942.0	611.7	37,232.4
Trent	2,202.0	498.8	15.0	1.2	2,717.0
Waterloo	11,858.0	956.0	1,213.0	172.5	14,199.5
Western	14,555.0	2,408.1	1,631.0	159.9	18,754.0
Wilfrid Laurier	2,665.0	1,772.8	193.0	19.8	4,650.6
Windsor	6,531.0	2,530.8	469.0	126.0	9,656.8
York	11,367.5	4,660.6	1,176.0	371.7	17,575.8
Total	138,326.5	31,467.0	14,239.0	3,770.6	187,803.1

* Definitions for FTE students are found in Ontario Operating Formula Manual and enrolment figures are reported to MCU on UAR-1 forms by each reporting institution.

** Algoma University reported 223 full-time and 334.4 part-time undergraduates to MCU.

Table 5

Basic Income Units (BIUs) Based on 1975-76 Enrolment
[not to be related to Formula Grants]

	Undergraduate BIUs		Graduate BIUs		Total
	Full-Time	Part-Time	Full-Time	Part-Time	
Brock	3,651.5	1,706.8	225.3	18.1	5,601.7
Carleton	11,074.5	3,218.0	3,063.6	646.5	18,002.6
Guelph	16,693.8	726.4	2,465.7	176.3*	20,062.2
Lakehead	3,710.0	1,015.3	279.0	82.9	5,087.2
Laurentian	3,062.8	1,164.5	143.4	57.1	4,427.8
Algoma	-	-	-	-	-
Nipissing	488.5	242.2	-	-	730.7
Hearst	21.0	128.7	-	-	149.7
McMaster	14,614.0	1,847.9	5,168.3	722.8	22,353.0
OISE	34.0	47.0	2,121.0	2,177.5*	4,379.5
Ottawa	15,569.2	3,032.4	3,809.6	2,232.5*	24,643.7
Queen's	16,128.0	1,641.8	3,773.7	494.4	22,037.9
Ryerson	10,828.0	1,512.0	-	-	12,340.0
Toronto	47,532.0	6,453.8	15,310.1*	2,203.4	71,499.3
Trent	2,705.5	653.3	45.3	5.1	3,409.2
Waterloo	18,204.6	1,209.5	4,901.1	670.3*	24,985.5
Western	23,456.5	2,841.1	5,283.3	508.0*	32,088.9
Wilfrid Laurier	3,458.8	2,085.9	555.3	130.2*	6,230.2
Windsor	9,543.9	3,318.7	1,905.6*	380.2	15,148.4
York	14,977.5	5,801.6	4,237.7	1,206.6*	26,223.4
Total	215,754.1	38,646.9	53,288.0	11,711.9	319,400.9

* Includes minimum/maximum adjustment.

Details on Formula Grants are found in Ontario Operating Formula Manual.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30,1976

SCHEDULE 1A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BROCK	CARL.	GUELPH (EXCL. OMAF)	GUELPH (INCL. OMAF)	LAKE.	LAUR.	MIP.	NEARST	NCHAS-	OISE	OTT.	QUEENS	RYER.	TOR.	TRENT	WAT.	WEST.	WLU	WIND.	YORK	TOTAL
1. SALARIES AND WAGES																					
(I) ACADEMIC RANKS	40.5	38.2	34.2	31.7	37.4	43.0	51.2	43.2	35.8	33.6	40.6	41.1	46.1	35.0	41.5	37.0	39.7	36.4	41.9	41.2	38.0
(II) OTHER INSTRUCTION AND RESEARCH	4.8	6.0	3.7	3.5	4.8	2.8	0.8	2.0	7.4	14.0	2.9	6.0	8.0	5.4	8.4	5.2	3.4	8.6	4.4	3.7	4.7
(III) OTHER SALARIES AND WAGES	24.8	26.8	34.6	36.2	29.4	24.7	18.3	16.0	29.0	27.8	27.4	27.9	26.9	29.4	28.6	29.7	28.7	23.6	29.3	30.3	29.1
TOTAL SALARIES AND WAGES	69.2	70.9	72.5	71.5	71.8	69.7	69.5	61.2	72.2	75.4	70.9	75.0	77.0	69.7	78.6	72.0	71.7	68.6	75.6	75.2	71.8
2. FRINGE BENEFITS	7.2	7.0	9.3	8.9	6.6	7.0	5.8	4.0	8.4	5.0	8.6	7.0	8.0	7.1	6.0	6.0	10.2	6.4	8.0	6.0	7.7
TOTAL SALARIES AND BENEFITS	76.5	77.9	81.8	80.4	78.4	76.7	75.3	65.3	80.6	80.4	79.5	82.0	81.0	76.9	77.4	78.0	82.0	74.0	83.6	82.0	79.5
3. BOOKS AND PERIODICALS	3.1	2.4	1.6	1.3	2.5	2.4	3.0	2.0	2.5	1.0	2.1	2.1	0.4	1.6	3.7	2.1	2.1	4.4	3.0	2.3	2.0
4. FURNITURE AND EQUIPMENT (A) PURCHASE	2.0	2.2	2.7	2.7	1.5	1.0	0.7	7.0	2.5	0.8	0.8	0.7	0.8	2.0	1.0	4.6	2.2	2.0	1.6	1.2	1.2
(B) RENTAL	0.1	0.3	0.5	0.4	0.5	0.7	0.0	0.0	0.4	0.7	1.0	1.7	2.7	1.3	0.3	1.7	1.0	1.2	1.6	0.0	1.2
5. OPERATIONAL SUPPLIES AND EXPENSES	8.2	7.1	7.9	9.5	8.1	7.3	6.9	2.4	5.5	2.7	3.6	6.2	6.5	10.0	8.0	8.4	8.3	8.3	3.4	7.4	6.9
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	4.6	3.8	3.9	4.0	6.1	3.5	2.3	0.9	5.1	1.9	3.6	2.5	3.9	3.2	2.0	2.5	2.5	2.1	4.2	4.0	3.4
8. TAXES	1.0	1.2	1.1	0.9	0.9	0.9	0.6	0.0	1.0	0.2	1.0	1.3	1.4	1.0	1.1	1.3	1.1	1.2	1.0	1.1	1.1
9. RENOVATIONS AND ALTERATIONS	1.7	0.4	1.5	1.4	0.9	1.7	0.5	2.4	0.9	0.1	1.5	1.1	0.4	1.8	1.0	0.3	0.5	0.5	0.0	0.4	1.0
10. EXTERNAL CONTRACTED SERVICES	1.0	1.7	0.3	0.3	0.1	1.0	0.0	0.0	-0.1	0.1	4.5	0.4	2.0	0.3	1.0	1.2	0.0	1.1	1.2	0.2	1.0
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	0.2	0.0	0.0	0.0	0.0	1.0	0.0	0.4	0.0	0.4	0.0	0.0	0.9	1.0	0.6	0.7	1.4	1.0	0.7	0.5
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.4	0.0	0.1	0.1
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.3	9.1	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.2	0.0	0.0	0.0	0.0	0.1
15. MISCELLANEOUS	1.9	2.7	1.5	1.4	4.0	4.0	0.3	10.1	2.1	3.5	3.3	2.5	0.9	1.2	4.5	2.5	2.5	4.7	2.3	2.4	2.2
16. INTERNAL COST ALLOCATIONS	0.0	0.0	-2.9	-2.3	-0.8	-0.8	0.0	0.0	-1.5	-0.8	-2.0	-0.8	-0.8	-0.4	0.0	-0.5	-0.9	-0.1	-2.9	-2.5	-1.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not necessarily total 100.0% due to rounding.

3. Guelph (excluding OMAF) is not computed in the total column.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976

SCHEDULE 1B
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA: / UNIVERSITY	INSTRUCTION AND RESEARCH			LIBRARY	ACADEMIC COMPUTING	ACAD. SUB-TOTAL	NON-ACADEMIC COMPUTING	STUDENT SERVICES	PHYSICAL ADMIN.	PHYSICAL PLANT	OTHER	TOTAL
	ALL EXCLUDING MEDICINE	MEDICINE	SUB-TOTAL									
BROCK	62.2	0.0	62.2	7.4	1.7	71.3	1.7	2.1	7.5	15.5	2.1	100.0
CARLETON	63.0	0.0	63.0	7.8	2.1	72.9	1.7	3.5	6.7	12.6	2.6	100.0
GUELPH EXCL. OMAF	60.1	0.0	60.1	6.5	2.9	69.5	1.6	3.9	5.8	16.6	2.7	100.0
GUELPH INCL. OMAF	62.3	0.0	62.3	5.0	2.5	69.8	1.2	3.0	6.5	17.4	2.1	100.0
LAKEHEAD	60.9	0.0	60.9	6.7	1.8	69.4	1.8	3.3	7.2	16.3	2.0	100.0
LAURENTIAN	63.3	0.0	63.3	7.3	1.5	72.1	1.5	2.5	7.1	13.2	3.6	100.0
NIPISSING (LAURENTIAN)	59.9	0.0	59.9	7.0	0.0	66.9	0.0	4.5	15.2	11.6	1.7	100.0
HEARST (LAURENTIAN)	57.6	0.0	57.6	7.3	2.0	66.9	1.0	0.0	18.6	13.5	0.0	100.0
MCMASTER	53.8	11.0	64.8	7.3	1.8	73.8	1.5	2.5	6.2	13.7	2.3	100.0
OISE	71.6	0.0	71.6	6.6	2.6	80.7	0.5	0.2	6.2	11.1	1.3	100.0
OTTAWA	57.1	8.4	65.5	7.3	1.5	74.3	1.6	3.4	5.0	13.6	2.0	100.0
QUEEN'S	57.0	9.9	66.9	7.0	2.3	76.1	1.8	3.1	4.8	11.2	3.0	100.0
RYERSON	67.0	0.0	67.0	2.2	2.7	71.8	1.8	1.8	10.0	12.2	2.4	100.0
TORONTO	53.4	12.3	65.7	7.5	3.1	76.3	0.8	2.1	6.0	12.6	2.1	100.0
TRENT	59.9	0.0	59.9	8.8	0.8	69.4	0.8	5.3	7.8	13.4	3.3	100.0
WATERLOO	59.9	0.0	59.9	6.3	6.2	72.4	1.7	4.5	5.6	12.9	2.9	100.0
WESTERN	55.9	11.0	66.9	7.6	2.6	77.1	1.8	4.2	4.5	9.4	3.0	100.0
WILFRID LAURIER	59.6	0.0	59.6	9.2	2.1	70.9	0.7	5.6	7.8	11.6	3.4	100.0
WINDSOR	62.4	0.0	62.4	8.5	1.5	72.4	1.5	2.7	5.4	16.1	1.9	100.0
YORK	65.5	0.0	65.5	7.4	2.2	75.2	1.3	3.8	5.3	11.9	2.6	100.0
TOTAL ALL UNIVERSITIES	58.7	5.9*	64.6	7.0	2.6	74.3	1.4	3.1	6.0	12.9	2.4	100.0

Notes:
1. When making comparisons among universities, please refer to the General Caveat and Committee Report.
2. Percentages may not necessarily total 100.0% due to rounding.
3. Guelph (excluding OMAF) is not computed in the total column.
4. The figure marked * reflects the percentage of total operating funds expended on Instruction and Research in Medicine. The average of the five universities with medical schools is 11.1%.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY TYPE OF FUND AND UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976

SCHEDULE 2
TOTAL EXPENSE ANALYSIS

TYPE OF FUND: / UNIVERSITY	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	ANCILLARY ENTERPRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT INCOME	OTHER (INCL. NON-CREDIT)	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	88.4	7.8	2.4	0.9	0.5	100.0	98.7	1.3	100.0
CARLETON	79.8	11.2	7.2	1.5	0.3	100.0	97.9	2.1	100.0
GUELPH EXCL. OMAF	75.6	12.3	9.9	1.5	0.8	100.0	93.9	6.1	100.0
GUELPH INCL. OMAF	79.7	10.0	8.1	1.2	1.0	100.0	95.0	5.0	100.0
LAKEHEAD	86.0	9.2	4.8	0.0	0.0	100.0	96.1	3.9	100.0
LAURENTIAN	87.9	9.0	2.3	0.8	0.0	100.0	96.1	3.9	100.0
NIPISSING (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
HEARST (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	67.9	10.0	18.4	3.2	0.4	100.0	97.8	2.2	100.0
OISE	87.9	0.2	11.8	0.0	0.1	100.0	100.0	0.0	100.0
OTTAWA	82.8	5.6	9.9	1.6	0.0	100.0	98.1	1.9	100.0
QUEEN'S	74.9	9.9	8.1	6.8	0.2	100.0	91.3	8.7	100.0
RYERSON	93.5	5.9	0.3	0.3	0.0	100.0	100.0	0.0	100.0
TORONTO	79.6	2.9	14.1	2.1	1.3	100.0	97.5	2.5	100.0
TRENT	74.2	21.5	1.9	2.0	0.4	100.0	99.0	1.0	100.0
WATERLOO	74.3	14.2	9.8	1.5	0.2	100.0	98.5	1.5	100.0
WESTERN	73.4	11.3	12.2	2.3	0.8	100.0	96.8	3.2	100.0
WILFRID LAURIER	83.7	15.5	0.7	0.1	0.0	100.0	98.8	1.2	100.0
WINDSOR	84.4	11.2	4.3	0.0	0.0	100.0	98.4	1.6	100.0
YORK	81.8	11.3	5.2	0.2	1.4	100.0	98.3	1.7	100.0
TOTAL ALL UNIVERSITIES	78.9	8.6	9.9	1.9	0.7	100.0	97.2	2.8	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not necessarily total 100.0% due to rounding.

3. Guelph (excluding OMAF) is not computed in the total column.

PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING REVENUE BY SOURCE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30,1976

SCHEDULE 3A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROCK	CARL.	GUELPH (EXCL. OMAF)	GUELPH (INCL. OMAF)	LAKE.	LAUR.	MIP.	NEARST	NCMAS.	OISE	OTT.	QUEENS	RYER.	TOR.	TRENT	WAT.	WEST.	WLU	WIND.	YORK	TOTAL
1. GOVERNMENT GRANTS																					
(I) PROVINCIAL:																					
(A) FORMULA	70.3	71.9	78.0	60.4	60.5	57.6	46.3	50.1	79.0	64.7	74.0	80.0	73.0	77.1	95.8	77.8	76.3	71.5	74.4	73.7	73.6
(B) PRIN. & INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) OTHER	6.1	5.4	1.7	23.1	19.9	21.3	27.1	28.5	1.4	26.9	6.2	2.9	6.6	1.4	22.1	1.8	1.7	1.4	4.2	3.7	6.8
TOTAL PROVINCIAL GRANTS	76.4	77.3	79.7	83.6	80.4	78.8	73.4	78.6	80.5	91.7	80.2	82.9	81.6	78.5	78.0	79.5	78.0	72.9	78.6	77.3	79.6
(II) FEDERAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.0	0.1	0.5	0.0	0.0	0.0	0.0	0.0	0.0
(III) OTHER	0.0	0.0	0.2	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0
2. FEES (A) TUITION	19.1	18.3	14.5	11.3	15.5	16.7	22.3	18.5	15.6	4.1	14.9	14.7	16.3	13.0	17.6	17.2	18.9	24.6	19.7	19.2	18.4
(B) OTHER	0.8	2.4	0.8	0.6	1.0	1.2	0.0	1.0	0.7	0.0	1.9	0.2	0.0	0.8	1.1	0.1	1.7	1.0	1.0	0.5	0.8
3. LONG TERM DEBT (A) PROVINCIAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(B) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0.0	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.4	0.0	0.2	2.3	0.1	0.2	0.1	0.2	0.0	0.2
5. OTHER	1.7	2.2	4.9	4.3	3.1	3.3	4.4	2.8	2.8	4.2	2.9	1.7	2.1	7.7	0.5	3.0	4.8	1.3	0.5	2.9	3.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	130.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not necessarily total 100.0% due to rounding.

3. Guelph (excluding OMAF) is not computed in the total column.

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE ANALYSIS OF TOTAL REVENUE BY TYPE OF FUND BY UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976

SCHEDULE 3B
TOTAL REVENUE ANALYSIS

TYPE OF FUND: / UNIVERSITY	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	ANCILLARY ENTERPRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT INCOME	OTHER (INCL. NON-CREDIT)	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	88.9	7.5	2.4	0.9	0.3	100.0	98.6	1.4	100.0
CARLETON	79.3	11.1	7.0	2.2	0.4	100.0	98.3	1.7	100.0
GUELPH EXCL. OMAF	74.5	12.3	9.8	2.7	0.7	100.0	93.8	6.2	100.0
GUELPH INCL. OMAF	78.8	10.1	8.0	2.2	0.9	100.0	94.8	5.2	100.0
LAKEHEAD	85.5	9.2	4.7	0.6	0.0	100.0	97.8	2.2	100.0
LAURENTIAN	88.0	8.8	2.3	0.8	0.0	100.0	96.7	3.3	100.0
NIPISSING (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
HEARST (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	65.9	9.8	18.1	3.9	2.2	100.0	97.2	2.8	100.0
OISE	86.9	0.5	12.4	0.0	0.1	100.0	100.0	0.0	100.0
OTTAWA	82.6	5.7	10.0	1.6	0.0	100.0	98.3	1.7	100.0
QUEEN'S	72.3	9.7	7.9	9.7	0.4	100.0	92.4	7.6	100.0
RYERSON	93.6	5.7	0.3	0.3	0.0	100.0	100.0	0.0	100.0
TORONTO	78.7	2.8	14.1	3.2	1.2	100.0	97.5	2.5	100.0
TRENT	73.9	21.1	1.9	2.8	0.3	100.0	98.9	1.1	100.0
WATERLOO	73.4	14.4	9.8	2.2	0.2	100.0	98.3	1.3	100.0
WESTERN	72.3	12.0	12.3	2.4	0.9	100.0	97.2	2.8	100.0
WILFRID LAURIER	85.7	13.6	0.7	0.1	0.0	100.0	98.9	1.1	100.0
WINDSOR	84.9	10.8	4.2	0.1	0.0	100.0	98.3	1.7	100.0
YORK	81.4	11.1	5.2	0.7	1.5	100.0	97.6	2.4	100.0
TOTAL ALL UNIVERSITIES	78.1	8.6	9.8	2.7	0.8	100.0	97.3	2.7	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not necessarily total 100.0% due to rounding.

3. Guelph (excluding OMAF) is not computed in the total column.

Schedule 4

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO

PERCENTAGE ANALYSIS OF EXPENSES

TOTAL ALL UNIVERSITIES

1971-72 to 1975-76

	10 months 1971-72	12 months 1972-73	12 months 1973-74	12 months 1974-75	12 months 1975-76
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	36.9%	38.7%	38.5%	37.8%	37.6%
Other Instruction and Research	5.1	4.1	4.3	4.6	5.2
Other Salaries and Wages	28.3	29.4	29.2	29.1	29.1
Total Salaries and Wages	70.3	72.2	71.9	71.5	71.8
Fringe Benefits	6.2	6.7	6.8	7.0	7.7
Total Salaries and Benefits	76.5	78.9	78.7	78.5	79.4
Books and Periodicals	2.9	2.5	2.4	2.3	2.0
Furniture and Equipment					
Purchase	3.3	2.2	2.0	2.1	1.9
Rental	1.5	1.6	1.6	1.4	1.3
Operational Supplies and Expenses	7.2	6.3	6.2	7.2	6.9
Utilities	3.3	3.3	3.3	3.4	3.4
Taxes	0.7	0.7	1.2	1.1	1.1
Renovations and Alterations	1.0	1.0	1.0	0.8	1.0
Externally Contracted Services	0.8	1.0	1.1	0.9	1.0
Scholarships, Bursaries, Etc.	0.3	0.4	0.5	0.6	0.5
Principal and Interest Repayments	0.1	0.1	0.1	0.1	0.1
Miscellaneous	3.2	3.0	2.7	2.7	2.3
Internal Cost Allocations	-0.8	-1.0	-0.9	-1.1	-1.0
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	62.3%	63.3%	63.1%	63.6%	64.6%
Library	7.9	7.5	7.5	7.4	7.0
Academic Computing	3.3	3.2	3.1	3.1	2.7
Total Instruction, Library, Ac. Comp.	73.5	74.0	73.6	74.1	74.3
Non-Academic Computing	1.7	1.4	1.4	1.3	1.3
Student Services	2.8	3.0	3.2	3.2	3.1
Administration	5.5	5.5	5.4	5.6	6.0
Physical Plant	14.5	13.5 1/	13.4	12.9	13.0
Other	2.0	2.6 1/	2.9	2.8	2.4
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	79.6%	79.4%	78.8%	78.0%	79.0%
Ancillary Enterprises	8.1	8.0	8.5	8.8	8.5
Sponsored Research	10.3	10.7	10.5	10.4	9.9
Trust and Endowment	1.4	1.3	1.6	2.1	1.9
Other (including non-credit)	0.6	0.6	0.6	0.7	0.7
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	77.6%	84.7%	92.2%	95.5%	97.2%
Capital	22.4	15.3	7.8	4.5	2.8
	100.0%	100.0%	100.0%	100.0%	100.0%

1/ Payments in lieu of municipal taxes classified as "Other" in 1972-73 were previously included in "Physical Plant". Total payments represented 0.6% of total operating expenses in 1972-73.

Schedule 5

PERCENTAGE ANALYSIS OF REVENUES TOTAL ALL UNIVERSITIES

1971-72 to 1975-76

	10 months 1971-72	12 months 1972-73	12 months 1973-74	12 months 1974-75	12 months 1975-76
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants					
Provincial					
Formula	73.5%	73.7%	71.9%	73.0%	73.6%
Other	5.7	5.1	6.0	5.4	6.0
Total Provincial Grants	79.2	78.8	78.0	78.4	79.6
Federal	0.2	0.2	0.1	0.1	0.0
Other	0.1	0.1	0.1	0.1	0.0
Fees					
Tuition	16.8	17.2	17.5	16.3	15.4
Other	0.8	0.7	0.7	0.7	0.8
Gifts, Donations, & Non-Government Grants	0.2	0.2	0.2	0.2	0.2
Other	2.7	2.8	3.4	4.1	3.9
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	79.4%	79.4%	78.5%	77.3%	78.1%
Ancillary Enterprises	8.1	7.8	8.4	8.7	8.5
Sponsored Research	10.1	10.6	10.5	10.4	9.8
Trust and Endowment	1.7	1.5	1.9	2.8	2.7
Other (including non-credit)	0.7	0.7	0.8	0.9	0.8
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	78.3%	84.4%	91.3%	96.7%	97.3%
Capital	21.7	15.6	8.7	3.3	2.7
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

FINANCIAL REPORTING OF THE TOTAL REVENUE AND EXPENSES OF THE UNIVERSITIES OF ONTARIO FOR THE COUNCIL OF ONTARIO UNIVERSITIES AND THE MINISTRY OF COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR ENDED APRIL 30, 1976

GENERAL

The reporting format includes the display of the revenue and expenses of all "funds" of the universities as well as the detail by "functional areas" within the operating expenses. The normal criteria for placement of a particular revenue or expense within a "fund" on the report form is the same as that used within the financial records and/or the financial statement of the university. For example, investment income or Canada Council grants for library books may be shown in 'trust' funds in one university or in capital funds in another university. On the reporting form follow the same identification. However, where a definition specifically requires the placing of items, these should be shown under the appropriate heading regardless of the practice at the university, for example Health Services and Athletics are to be shown under "Student Services" even though they may be carried as Ancillary Enterprises by the university.

It is important to note that the "operating expenses" and "total expenses" of the university should include within the objects ALL expenses, even though the expenses may have been charged to reserves or appropriations on the financial records or financial statements of the university. Transfers should not be made from reserves or appropriations to revenue, as this would result in the reporting of the same revenue upon more than one occasion and, similarly, transfers to reserves and appropriations should NOT be shown as expenses. For further reference see the paragraph on "Reconciliation" on page 19.

Separate provision has not been made for showing cost recoveries from external sources because to require this method of reporting could lead to distortion of both revenue and expense under certain circumstances. It is recommended that the items should be handled using one of two methods, viz. -

(1) Show expenses at gross and take "recovery" into revenue.

(2) Show expenses at 'net' i.e. recovery would not show on the reporting form at all.

Examples of the above would be -

(1) Computer service sales to outside organizations.

(2) Sale of central services (e.g. power, heat, etc.) to external institutions.

The criteria for using either (1) or (2) above would be the true and/or comparable reflection of the results, e.g. the costs of the computer centre are primarily for educational purposes and the recovery as revenue is an assist to the university financing. Conversely the sale of power, heat, etc. may depict an overbuilt/over-cost situation which if included at <u>gross</u> would distort the ratio of the expense in the operational area.

Pages A4, A5 and A6 of the reporting forms have been provided to display the "material" items contained within three specific objects of expense. In addition to the foregoing details, you are asked to comment on all "material" extraordinary or non-recurring items included in the functional and/or fund areas. This reporting can be done on an attached supplementary schedule showing the necessary details, identifying the object of expense, the functional or fund area and reconciling the total to the amount shown on the report. As has been stated previously, one of the objects of this reporting is to achieve a true measure of comparability and only by full identification can the extraordinary or non-recurring items be given their

true consideration.

Submission of the report for the fiscal period ending April 30, 1976 is required by August 1, 1976 on the following basis:

One copy to: Council of Ontario Universities,
130 St. George Street,
Suite 8039,
Toronto, Ontario
M5S 2T4

One copy to: Ministry of Colleges and Universities,
Mowat Block,
Queen's Park,
Toronto, Ontario
Attn: Mr. Benson A. Wilson

Separate reporting forms will be used for the submission of 1976-77 budget information and the submission is required to cover "operating" revenue and expenses only. The Guidelines and Definitions attached hereto will also apply to the budget submissions, however references should be made to the notes accompanying the budget forms for clarification in the combining of certain objects of expense for the budget reporting.

GUIDELINES AND DEFINITIONS

A. OPERATING EXPENSES - FUNCTIONAL AREAS (Page A1 of the financial reporting forms)

1. Instruction and Research - all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and Research.

   Note: Costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university, i.e. recoveries from the Ontario Hospital Commission will be deducted before expenses are entered on the report and will not show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research including Health Sciences other than the Faculty of Medicine will be shown in the designated column and a sub-total of Instruction and Research entered in the third column of the report.

2. Library - the institution's main library, branch, faculty or departmental libraries, all purchases of books and periodicals from Operating Expenses should be shown under this functional heading.

3. Computing - costs of all campus computing and electronic data processing installations charged to operating expenses, including the Computing Centre and installations in faculties, schools, departments and other functional areas. If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together under this function the total costs of computing and EDP installations, an allocation is required

of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". The allocation should be reported in the space provided at the bottom of the Financial Reporting form for Operating Expenses. Note: The total of the operating function must be distributed as indicated in order that the breakdown may be included in the summary reporting.

There may be allocations to other Funds of part of the total computer costs and the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers. This will apply, for example, to charges made to Sponsored Research funds and by making the transfers the function will show the net charge to operating which is then to be allocated.

At the present time the study of computer chargeout systems and cost allocations is still proceeding and further definitions relating to the allocation of computing costs will be forthcoming for future reporting.

4. Student Services - costs of services provided to students by the university in addition to direct teaching, research and administrative services and will include Health Services, Counselling, Athletics, Dean of Men or Women, Placement Services, Student Housing Services, Grants to Student Organizations, Student Programme Costs, e.g. Cultural, Music, Drama, Student Centre costs, Co-ordination. These services may be provided out of general university revenue or wholly or in part by a specific charge included in the incidental fee structure.

Do not include Student Activity Fees collected and turned over to

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Student Councils or Federations where the university is acting in an agency capacity. If any of the foregoing items are carried as Ancillary Enterprises on the statements of the university, the revenue and expenses should be transferred to this functional area for purposes of this report.

5. Administration - costs of the Offices of the President and Vice-Presidents, the Registrar, Research Administration, Board of Governors and Secretariat, Finance and Accounting, Personnel and Purchasing, Institutional Research, Senate Office, etc.

6. Physical Plant - costs of physical facilities, including planning and physical operations, university engineers, maintenance, security and protective services, and all utilities charged to operating expenses. (Please note definition for Utilities on Page 9.) If a chargeout system is employed, the expenses should be drawn together and reported under this function, particularly as this relates to renovations and alterations (please see definition of Renovations and Alterations object of expense on Page 9).

7. Other - all other expenses including the Development Office, Alumni Office, Public Relations, Legal, Audit, Convocations and Ceremonies, Insurance, etc.

Please note - The revenue and expenses for non-credit programmes are to be shown under "Other" Funds and not in the Operating Expenses totals.

B. OBJECTS OF EXPENSES - (Pages A1 and A2 of the financial reporting forms).

1. Salaries and Wages

(i) Academic Ranks - Salaries paid to academic staff from Lecturers to Deans inclusive in faculties, academic departments, summer schools, credit extension courses and other academic functions. Include here all salaries paid to full-time or part-time staff with academic rank, including all payments for leave of absence or sabbatical.

(ii) Other Instruction and Research - include all payments to instructors, tutors, markers, demonstrators, teaching assistants, student research assistants, invigilators, clinical assistants, post-doctoral fellows and other non-ranked (below the rank of lecturer) staff engaged in instruction and research.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1(i) or 1(ii), according to the rank and/or classification of the recipient.

(iii) Other Salaries and Wages - include all salaries, wages and payments to non-instructional staff (support staff) including technicians, research assistants other than registered students, clerical and secretarial, administrative, physical plant personnel, etc.

Note: All salaries for functions other than instruction and research are to be included in this object even though an individual may hold the equivalent of an academic rank, for example, certain professional librarians or Computing Centre personnel.

2. Fringe Benefits - the institution's contributions with respect to salaries included in items 1 and 2 for pensions, group life insurance, salary continuance insurance and other costs of a benefit programme along with costs of Workmen's Compensation, free tuition and Unemployment Insurance but excluding memberships or other perquisites of employment.

3. Books and Periodicals - all purchases of books, periodicals, microfilms, microfische and other reference materials, including costs of bookbinding, with respect to the institution's main library, branch and faculty or departmental libraries and departments. In the reporting of Operating Expenses the acquisition of books and periodicals should all show under the functional area of library.

4. Furniture and Equipment - under the appropriate sub-heading of "Purchase" or "Rental", include here all expenses for furniture and equipment, including laboratory equipment, administrative equipment and furnishings, copying and duplicating equipment, computing equipment, maintenance equipment and all items which are normally classified as a fixed asset or the cost of which will benefit the area for more than one fiscal year even if the cost is not capitalized in the records of the university.

5. Operational Supplies and Expenses - include in this object all expenses for supplies which will normally be consumed within the fiscal year, including postage, reproducing, publications, long distance telephone charges, repair materials, maintenance supplies, etc.

6. Cost of Goods Sold - to be used in circumstances of revenue producing activities where inventory method of accounting is normally used, e.g.

Bookstore, Food Services, etc. This object is to include the laid down cost of goods purchased for resale only and the remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, the total cost of the contract should be included in the object "External Contracted Services". Your attention is drawn to Page 10 Item 10 particularly as this relates to the contracting of services under ancillary enterprises.

7. Utilities - expenses for fuel, electricity, water, gas, telephone equipment and rental costs. Note that under Operating Expenses the cost of utilities is to be included in total under the functional area Physical Plant.

8. Taxes - include here all property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds. Do not include taxes paid in relation to space rental but include with other costs of space rental under Miscellaneous.

   Note: Compensatory grants paid by the Province in lieu of municipal taxes are to be shown in "Other" functional area of Operating Expenses. Payments for municipal services (e.g. garbage disposal, fire protection) out of operating funds are to be shown in the functional column "Physical Plant".

9. Renovations and Alterations - include expenses for renovations and alterations to existing university space but exclude expenses of maintenance, repair or refurbishing. This object is intended to include all expenses of renovations and alterations whether internally performed or

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externally contracted.

If externally contracted include in this object and do NOT include under "External Contracted Services" object. If internally performed, the total costs including labour and material should be brought together in this object.

Note: Repairs and refurbishing are not to be included in this object. The costs of labour, materials or external contracted services for repairs and refurbishing are to be shown in their own objects.

10. External Contracted Services - include here all expenses for services contracted to external agencies and distributed in the functional and/or fund areas. Examples would be cleaning contracts and security services under physical plant, computing services under computing, food services under ancillary enterprises, etc. It should be noted that where food services are contracted, the contract amount should be shown under this object and not under cost of goods sold or other objects even though the contractor may provide a breakdown. Do NOT include contracts for renovations and alterations which should be shown under the object "Renovations and Alterations".

Please use Page A4 of financial reporting forms to show details of the services contracted, adding to the amount shown in each column of the report.

11. Scholarships, Bursaries, etc. - include here only payments to students. Do not include administrative costs which should be shown within their own object under the Student Services function.

12. Principal and Interest Repayments - include here all principal and interest repayments on university debts. For purposes of this reporting, the OUCAC repayments, both principal and interest, will appear under the Capital Fund column - as will the revenue. Where repayments are made as debt retirement for Ancillary Enterprise assets, show the repayment under the Ancillary Enterprise fund, i.e. do not make an inter-fund allocation to capital even though in the university financial statement the repayment may be made through the capital account.

13. Land and Site Services - include here acquisition costs and land improvements including landscaping, sewers, roads, etc. Also include fees and planning costs relative to the direct expenses.

14. Buildings - include here all expenses which are normally considered part of the construction cost, separating out furniture and equipment and site services from the total contract for inclusion in their specific objects of expenses, where applicable. Include all fees and planning costs relative to the expenses apportioned to this object.

15. Miscellaneous - include here expenses not included in any other object, examples of which would be recruitment, travel, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land including property taxes paid thereon, etc. Do not include under this object expenses which can be properly identified as belonging to another object, particularly those which fall within the category of operational supplies and expense. Please use Page A5 of the

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financial reporting forms to show details by description and amount of the items included in this object.

16. Internal Cost Allocation - this object is intended only for internal transfers of costs between funds. Wherever possible or feasible direct allocation of expenses should be reported in the Funds and this object should not be used for bookkeeping expediency.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds" as they affect the functional areas. On page A1 of the reporting forms, i.e. Operating Expenses, the object will cross-add to a total "net" transfer in or out of the operating fund. On page A2 of the reporting forms, i.e. Expenses, the object must cross-add to Nil.

It is the intention that Objects of Expenses, other than internal cost allocations, will add across the form and the total column will indicate the true cost or expense of the university. The internal cost allocation object should therefore not be used for the distribution of identifiable objects and only used where the specific "transfer" is not identifiable, for example, the transfer of a percentage charge to Ancillary Enterprises from Administration.

Please use page A6 of the financial reporting forms to show the description and gross amounts of internal cost allocations, adding to the "net" in each column of the report.

C. FUNDS - (Page A2 of the financial reporting forms)

1. Operating - the amounts shown for each object of expense in the operating fund expense column will be transferred from the "total" column on the operating expense report. For the purposes of this report, the operating fund column will include all revenue and expenses which the university considers as "operating".

2. Ancillary Enterprises - are traditionally services provided supplementary to the primary function of Instruction and Research and, although they may be an integral part of university total operations, they should be reported separately in order that their inclusion will not distort the comparability of financial reporting upon Instruction and Research and its directly supportive costs. The separation also follows generally accepted practices of university accounting.

Include here all revenue and expenses from "sales producing" non-teaching areas, including Bookstore, Food Services, Residences, parking, University Press - publishing, property rentals, university facility rentals, theatres, etc. Although a "fee" may be charged for residences, parking, etc., these are considered of a "sales producing" or voluntary type revenue and are therefore not to be confused with Student Services. (See definition of Student Services on Page 5 of the Guidelines).

To reflect properly the operations of Ancillary Enterprises the financial reporting of the Enterprises should include all material direct and indirect expenses, including a reasonable apportionment of university administrative and management charges.

Provisions for depreciation, amortization or replacement of assets are

considered as transfers to reserves or appropriations and should not be shown as expenses in the year. The reported costs for Ancillary Enterprises should include only the actual expenses for the year and will include expenses which may have been charged to reserves or appropriations in the financial records of the institutions (see also reference to treatment of reserves and appropriations on Page 1 of the Guidelines).

Expenses of replacement and/or additional furniture and equipment and capital debt repayment borne directly from Ancillary Enterprise revenue are to be shown under this Fund column in their respective objects. The costs of buildings, furniture and equipment, etc., provided to Ancillary Enterprises from Capital Fund revenues, including revenues relating to mortgages and debentures, are to be shown under the Capital Fund column.

3. Sponsored Research Fund - the standard definition as used in the CAUBO reports applies to the revenue and expenses shown in this fund column. Overhead charges by the university will show either in the specific object or, if applied on a percentage or in a calculated fashion, will show in the object "Internal Cost Allocations". As for normal financial statement reporting, the revenue will be reported only to the extent that expenses are incurred and there will therefore not be an excess of revenue over expense for this fund.

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4. Other Funds - include in this fund all non-credit revenues and expenses along with any other items that will not classify under the remaining headings. Use the definition of non-credit as for reporting under the Federal-Provincial Fiscal Arrangements Act.

5. Trust and Endowment Funds _ the income and expenses will apply to the "Income" from trust and endowments only and capital receipts and investments will not be shown on this report. The revenue and expenses of this fund may in fact be shown on this report as a "source and application" of trust and endowment income.

6. Capital - include all revenue and expenses normally carried in the capital funds in the financial records and financial statements of the university, except where amounts are transferred from other funds for purposes of offsetting capital expenses, e.g. where Ancillary Enterprise debt retirement is carried in the capital funds and capital income reflects the transfer from Ancillary Enterprises, for purposes of this report, the revenue and expense should be excluded from capital and shown as an expense only under the Ancillary Enterprise fund.

See also reference to Capital expenses for Ancillary Enterprises in Item 2, Page 13.

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7. Total - a cross total of all revenue items is required along with a cross addition of the total revenue of the university. Total expenses from "current" funds are to be carried forward to page A3 from page A2 and the "excess of revenue over expenses" is to be completed for the Operating, Ancillary Enterprises, Sponsored Research, Other and Sub-total columns. The total expenses for Capital and Trust and Endowment have not been brought forward because the comparison with revenue is not meaningful except as it reflects a source of application of funds and does not relate to the financial statements other than upon the balance sheet.

D. TOTAL REVENUE - (Refer to page A3 of the financial reporting forms)

1. Government Grants - to include all grants from government and government agency sources.

(i) Provincial - home province only.

(a) Formula - include basic grant only. Do not include extra-formula grants such as emerging grants, bilingual grants or municipal tax grants, etc.

(b) Principal and Interest Repayment - refers to repayment on OUCAC debentures or other grants received from the province directly for debt retirement. For purpose of this reporting, both interest and principal are to be shown under the Capital Fund column, as are the expenses.

(c) Other - all other provincial grants including emerging, bilingual, municipal tax, temporary accommodation, O.D.A.F., etc.

(ii) Federal - all grants from the Government of Canada or its agencies, including C.I.D.A., Commonwealth Scholarships, Department of Industry, etc.

(iii) Other - all other government or government agency grants, e.g. municipal, county, foreign, etc.

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2. Fees

(a) Tuition - for credit and non-credit tuition fees only, do not include incidental fees.

(b) Other - all other fees assessed to students, including Health Services and Athletics (to be shown in the "Operating" column) and residences, including both room and board, etc. (to be shown in the "Ancillary Enterprises" column), but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation. Fees assessed to students will include charges for deferred or instalment payment, late registrations, lockers, etc.

3. Long-Term Debt

(a) Provincial - include amounts received from OUCAC for which debentures are issued.

(b) Other - e.g. C.M.H.C., etc.

4. Gifts, Donations and Non-Government Grants - include amounts received from companies, foundations, charitable institutions, associations, etc.

5. Other - include all other revenue such as receipts from sales in Ancillary Enterprises, income from investments, parking fees and fines, use of university facilities, rentals from property purchased from endowed funds, sale of computer services, etc.

Note: The number of full-time equivalent, full-time and part-time undergraduate students and the number of full-time equivalent, full-time and part-time graduate students, along with the number of eligible BIUs for each category, as reported to the Ministry of Colleges and Universities on form UAR1, should be inserted in the space provided at the bottom of the revenue reporting form.

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E. RECONCILIATION

The sub-total for excess of revenue over expenses, including the Operating Ancillary Enterprise and Other funds, should be reconciled to the Revenue and Expense statement of the university on a separate report to be attached to the printed forms. It will be necessary in the reconciliation to show appropriations and reserves which have not been shown on the face of the reports, in such a manner that these may easily be cross-referenced to the financial statements of the university. Where a separate statement of surplus or deficit is carried by the university, details of that statement should also be shown under the reconciliation of this report, particularly as this may apply to the adjustment for appropriations and/or reserves through the surplus and/or deficit account.

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4865	0	4865	0	0	0	0	0	0	4865
(II) OTHER INSTRUCTION AND RESEARCH	578	0	578	0	0	0	0	0	0	578
(III) OTHER SALARIES AND WAGES	759	0	759	410	199	138	633	721	24	2884
TOTAL SALARIES AND WAGES	6202	0	6202	410	199	138	633	721	24	8327
2. FRINGE BENEFITS	609	0	609	49	24	14	83	88	3	870
TOTAL SALARIES AND BENEFITS	6811	0	6811	459	223	152	716	809	27	9197
3. BOOKS AND PERIODICALS	0	0	0	371	0	0	0	0	0	371
4. FURNITURE AND EQUIPMENT (A) PURCHASE	102	0	102	3	106	0	8	22	0	241
(B) RENTAL	0	0	0	5	0	0	0	5	0	10
5. OPERATIONAL SUPPLIES AND EXPENSES	469	0	469	51	71	98	123	134	41	987
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	548	0	548
8. TAXES	0	0	0	0	0	0	0	0	119	119
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	201	0	201
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	121	0	121
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	94	0	94	2	2	0	49	18	65	230
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	7476	0	7476	891	402	250	896	1858	252	12025

COMPUTING COSTS:	
ACADEMIC	201
NON-ACADEMIC	201
TOTAL	402

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4865	0	0	0	4865	0	0	4865
(II) OTHER INSTRUCTION AND RESEARCH	578	0	215	61	854	5	0	859
(III) OTHER SALARIES AND WAGES	2884	231	0	0	3115	0	0	3115
TOTAL SALARIES AND WAGES	8327	231	215	61	8834	5	0	8839
2. FRINGE BENEFITS	870	26	9	1	906	0	0	906
TOTAL SALARIES AND BENEFITS	9197	257	224	62	9740	5	0	9745
3. BOOKS AND PERIODICALS	371	0	0	0	371	0	0	371
4. FURNITURE AND EQUIPMENT (A) PURCHASE	241	6	10	0	257	0	162	419
(B) RENTAL	10	0	0	0	10	0	0	10
5. OPERATIONAL SUPPLIES AND EXPENSES	987	147	93	4	1231	0	0	1231
6. COST OF GOODS SOLD	0	448	0	0	448	0	0	448
7. UTILITIES	548	68	0	0	616	0	0	616
8. TAXES	119	0	0	0	119	0	0	119
9. RENOVATIONS AND ALTERATIONS	201	0	0	0	201	0	0	201
10. EXTERNAL CONTRACTED SERVICES	121	0	0	0	121	0	0	121
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	124	0	124
12. PRINCIPAL AND INTEREST REPAYMENTS	0	136	0	0	136	0	0	136
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	15	15
15. MISCELLANEOUS	230	0	0	0	230	0	0	230
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	12025	1062	327	66	13480	129	177	13786

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	8541	0	0	0	8541	0	0	8541
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	982	0	0	0	982	0	0	982
TOTAL PROVINCIAL GRANTS	9523	0	0	0	9523	0	0	9523
(II) FEDERAL	0	0	327	0	327	0	0	327
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	2326	0	0	0	2326	0	0	2326
(B) OTHER	93	360	0	36	489	0	0	489
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	63	0	63
5. OTHER	205	660	0	0	865	66	198	1129
TOTAL REVENUE	12147	1020	327	36	13530	129	198	13857
TOTAL EXPENSES (FORWARDED FROM A2)	12025	1062	327	66	13480			
EXCESS OF REVENUE OVER EXPENSES	122	-42	0	-30	50			

PER UAR-1

		NUMBER ELIGIBLE	BIU'S
UNDERGRADUATE	- FULL-TIME FTE	2508.0	3651.5
	- PART-TIME FTE	1231.2	1706.8
GRADUATE	- FULL-TIME FTE	71.0	225.3
	- PART-TIME FTE	6.0	18.1
TOTAL		3816.2	5601.7

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	14412	0	14412	0	0	0	0	0	0	14412
(II) OTHER INSTRUCTION AND RESEARCH	2269	0	2269	0	0	0	0	0	0	2269
(III) OTHER SALARIES AND WAGES	3053	0	3053	1702	726	727	2003	1716	175	10102
TOTAL SALARIES AND WAGES	19734	0	19734	1702	726	727	2003	1716	175	26783
2. FRINGE BENEFITS	1823	0	1823	195	69	76	222	223	21	2629
TOTAL SALARIES AND BENEFITS	21557	0	21557	1897	795	803	2225	1939	196	29412
3. BOOKS AND PERIODICALS	0	0	0	913	0	0	0	0	0	913
4. FURNITURE AND EQUIPMENT (A) PURCHASE	465	0	465	37	302	2	22	20	0	848
(B) RENTAL	0	0	0	1	104	0	0	3	2	110
5. OPERATIONAL SUPPLIES AND EXPENSES	1097	0	1097	84	217	482	210	500	98	2688
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1435	0	1435
8. TAXES	0	0	0	0	0	0	0	23	434	457
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	160	0	160
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	627	0	627
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	86	0	0	0	86
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	8	0	0	0	8
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	584	0	584	15	30	16	104	8	244	1001
16. INTERNAL COST ALLOCATIONS	86	0	86	8	-16	-84	-15	26	0	5
TOTAL	23789	0	23789	2955	1432	1313	2546	4741	974	37750

COMPUTING COSTS: ACADEMIC 776
NON-ACADEMIC 656
TOTAL 1432

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

TYPE OF FUND: / OBJECT OF EXPENSE	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	14412	0	164	3	14579	0	0	14579
(II) OTHER INSTRUCTION AND RESEARCH	2269	0	1322	86	3677	0	0	3677
(III) OTHER SALARIES AND WAGES	10102	860	346	35	11343	0	0	11343
TOTAL SALARIES AND WAGES	26783	860	1832	124	29599	0	0	29599
2. FRINGE BENEFITS	2629	72	75	4	2780	0	0	2780
TOTAL SALARIES AND BENEFITS	29412	932	1907	128	32379	0	0	32379
3. BOOKS AND PERIODICALS	913	0	0	0	913	0	18	931
4. FURNITURE AND EQUIPMENT (A) PURCHASE	848	64	636	0	1548	0	0	1548
(B) RENTAL	110	0	0	0	110	0	0	110
5. OPERATIONAL SUPPLIES AND EXPENSES	2688	401	305	25	3419	0	0	3419
6. COST OF GOODS SOLD	0	1282	0	0	1282	0	0	1282
7. UTILITIES	1435	340	0	0	1775	0	0	1775
8. TAXES	457	7	0	0	464	0	0	464
9. RENOVATIONS AND ALTERATIONS	160	30	0	0	190	0	946	1136
10. EXTERNAL CONTRACTED SERVICES	627	1620	0	0	2247	0	0	2247
11. SCHOLARSHIPS, BURSARIES, ETC.	86	0	0	0	86	725	0	811
12. PRINCIPAL AND INTEREST REPAYMENTS	8	541	0	0	549	0	0	549
13. LAND AND SITE SERVICES	0	0	0	0	0	0	56	56
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1001	82	523	0	1606	0	0	1606
16. INTERNAL COST ALLOCATIONS	5	-21	16	0	0	0	0	0
TOTAL	37750	5278	3387	153	46568	725	1020	48313

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	27577	0	0	0	27577	0	0	27577
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	2054	0	235	0	2289	0	0	2289
TOTAL PROVINCIAL GRANTS	29631	0	235	0	29866	0	0	29866
(II) FEDERAL	0	0	2577	0	2577	0	0	2577
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	7017	0	0	144	7161	0	0	7161
(B) OTHER	849	2100	0	0	2949	0	0	2949
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	837	837
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	11	0	575	0	586	373	0	959
5. OTHER	842	3261	0	35	4138	686	18	4842
TOTAL REVENUE	38350	5361	3387	179	47277	1059	855	49191
TOTAL EXPENSES (FORWARDED FROM A2)	37750	5278	3387	153	46568			
EXCESS OF REVENUE OVER EXPENSES	600	83	0	26	709			

PER UAR-1

		NUMBER ELIGIBLE	BIU'S
UNDERGRADUATE	- FULL-TIME FTE	8177.0	11074.5
	- PART-TIME FTE	2721.5	3218.0
GRADUATE	- FULL-TIME FTE	930.0	3743.6
	- PART-TIME FTE	223.2	646.5
TOTAL		12051.7	18002.6

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	15041	0	15041	0	0	0	0	0	0	15041
(II) OTHER INSTRUCTION AND RESEARCH	1635	0	1535	0	0	0	0	0	0	1635
(III) OTHER SALARIES AND WAGES	4578	0	4578	1642	1157	1253	1817	4437	334	15218
TOTAL SALARIES AND WAGES	21254	0	21254	1642	1157	1253	1817	4437	334	31894
2. FRINGE BENEFITS	2679	0	2679	187	136	139	362	539	35	4077
TOTAL SALARIES AND BENEFITS	23933	0	23933	1829	1293	1392	2179	4976	369	35971
3. BOOKS AND PERIODICALS	0	0	0	709	0	0	0	0	0	709
4. FURNITURE AND EQUIPMENT (A) PURCHASE	925	0	925	54	37	9	21	135	2	1183
(B) RENTAL	14	0	14	1	198	4	2	5	0	224
5. OPERATIONAL SUPPLIES AND EXPENSES	1252	0	1252	237	483	230	386	734	158	3480
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1735	0	1735
8. TAXES	0	0	0	0	0	0	0	0	484	484
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	641	0	641
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	133	0	133
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	17	0	0	0	17
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	294	0	294	27	17	73	78	14	158	661
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-42	0	-132	-1087	0	-1261
TOTAL	26418	0	26418	2857	1986	1725	2534	7286	1171	43977

COMPUTING COSTS: ACADEMIC 1296
NON-ACADEMIC 690
TOTAL 1986

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	15041	0	0	65	15106	0	0	15106
(II) OTHER INSTRUCTION AND RESEARCH	1635	0	903	25	2563	0	0	2563
(III) OTHER SALARIES AND WAGES	15218	1874	2101	49	19242	113	0	19355
TOTAL SALARIES AND WAGES	31894	1874	3004	139	36911	113	0	37024
2. FRINGE BENEFITS	4077	150	91	11	4329	3	0	4332
TOTAL SALARIES AND BENEFITS	35971	2024	3095	150	41240	116	0	41356
3. BOOKS AND PERIODICALS	709	0	0	0	709	0	0	709
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1183	59	629	2	1873	50	314	2237
(B) RENTAL	224	0	0	0	224	0	0	224
5. OPERATIONAL SUPPLIES AND EXPENSES	3480	552	1689	183	5904	220	0	6124
6. COST OF GOODS SOLD	0	1385	0	0	1385	0	0	1385
7. UTILITIES	1735	72	0	0	1807	0	0	1807
8. TAXES	484	31	0	0	515	0	0	515
9. RENOVATIONS AND ALTERATIONS	641	0	0	0	641	0	0	641
10. EXTERNAL CONTRACTED SERVICES	133	0	0	0	133	0	0	133
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	171	0	171
12. PRINCIPAL AND INTEREST REPAYMENTS	17	1830	0	0	1847	0	50	1897
13. LAND AND SITE SERVICES	0	0	0	0	0	0	372	372
14. BUILDINGS	0	0	0	0	0	284	3017	3271
15. MISCELLANEOUS	661	18	288	87	1054	55	0	1109
16. INTERNAL COST ALLOCATIONS	-1261	1164	51	46	0	0	0	0
TOTAL	43977	7135	5752	468	57332	866	3753	61951

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	34207	0	0	0	34207	0	0	34207
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	734	0	540	116	1390	0	1150	2540
TOTAL PROVINCIAL GRANTS	34941	0	540	116	35597	0	1150	36747
(II) FEDERAL	0	0	4063	0	4063	0	0	4063
(III) OTHER	68	0	19	0	87	0	22	109
2. FEES (A) TUITION	6343	0	0	318	6661	0	0	6661
(B) OTHER	366	5249	0	0	5615	0	0	5615
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	2595	2595
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	1130	0	1130	1052	114	2296
5. OTHER	2149	2005	0	0	4154	551	25	4730
TOTAL REVENUE	43867	7254	5752	434	57307	1603	3906	62816
TOTAL EXPENSES (FORWARDED FROM A2)	43977	7135	5752	468	57332			
EXCESS OF REVENUE OVER EXPENSES	-110	119	0	-34	-25			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	9375.0	16693.8
	- PART-TIME FTE	515.9	726.4
GRADUATE	- FULL-TIME FTE	622.0	2465.7
	- PART-TIME FTE	39.0	176.3
TOTAL		10551.9	20062.2

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	17991	0	17991	0	0	0	0	0	0	17991
(II) OTHER INSTRUCTION AND RESEARCH	1985	0	1985	0	0	0	0	0	0	1985
(III) OTHER SALARIES AND WAGES	7647	0	7647	1642	1211	1253	2641	5824	334	20552
TOTAL SALARIES AND WAGES	27623	0	27623	1642	1211	1253	2641	5824	334	40528
2. FRINGE BENEFITS	3335	0	3335	187	142	139	527	708	35	5073
TOTAL SALARIES AND BENEFITS	30958	0	30958	1829	1353	1392	3168	6532	369	45601
3. BOOKS AND PERIODICALS	0	0	0	709	0	0	0	0	0	709
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1225	0	1225	54	39	9	30	178	2	1537
(B) RENTAL	29	0	29	1	207	4	3	6	0	250
5. OPERATIONAL SUPPLIES AND EXPENSES	2707	0	2707	237	505	230	561	963	158	5361
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2278	0	2278
8. TAXES	0	0	0	0	0	0	0	0	484	484
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	820	0	820
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	174	0	174
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	17	0	0	0	17
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	391	0	391	27	18	73	114	18	158	799
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-42	0	-196	-1087	0	-1325
TOTAL	35310	0	35310	2857	2080	1725	3680	9882	1171	56705

COMPUTING COSTS: ACADEMIC 1390
NON-ACADEMIC 690
TOTAL 2080

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	17991	0	0	126	18117	0	0	18117
(II) OTHER INSTRUCTION AND RESEARCH	1985	0	903	28	2916	0	0	2916
(III) OTHER SALARIES AND WAGES	20552	1874	2101	85	24612	113	0	24725
TOTAL SALARIES AND WAGES	40528	1874	3004	239	45645	113	0	45758
2. FRINGE BENEFITS	5073	150	91	21	5335	3	0	5338
TOTAL SALARIES AND BENEFITS	45601	2024	3095	260	50980	116	0	51096
3. BOOKS AND PERIODICALS	709	0	0	0	709	0	0	709
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1537	59	629	2	2227	50	314	2591
(B) RENTAL	250	0	0	0	250	0	0	250
5. OPERATIONAL SUPPLIES AND EXPENSES	5361	552	1689	226	7828	220	0	8048
6. COST OF GOODS SOLD	0	1385	0	0	1385	0	0	1385
7. UTILITIES	2278	72	0	0	2350	0	0	2350
8. TAXES	484	31	0	0	515	0	0	515
9. RENOVATIONS AND ALTERATIONS	820	0	0	0	820	0	0	820
10. EXTERNAL CONTRACTED SERVICES	174	0	0	0	174	0	0	174
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	171	0	171
12. PRINCIPAL AND INTEREST REPAYMENTS	17	1830	0	0	1847	0	50	1897
13. LAND AND SITE SERVICES	0	0	0	0	0	0	372	372
14. BUILDINGS	0	0	0	0	0	254	3017	3271
15. MISCELLANEOUS	799	18	288	87	1192	55	0	1247
16. INTERNAL COST ALLOCATIONS	-1325	1164	51	110	0	0	0	0
TOTAL	56705	7135	5752	685	70277	866	3753	74896

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	34207	0	0	0	34207	0	0	34207
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	13091	0	540	245	13876	0	1150	15026
TOTAL PROVINCIAL GRANTS	47298	0	540	245	48083	0	1150	49233
(II) FEDERAL	0	0	4063	0	4063	0	0	4063
(III) OTHER	68	0	19	0	87	0	22	109
2. FEES (A) TUITION	6410	0	0	406	6816	0	0	6816
(B) OTHER	366	5249	0	0	5615	0	0	5615
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	2595	2595
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	1130	0	1130	1052	114	2296
5. OTHER	2453	2005	0	0	4458	551	25	5034
TOTAL REVENUE	56595	7254	5752	651	70252	1603	3906	75761
TOTAL EXPENSES (FORWARDED FROM A2)	56705	7135	5752	685	70277			
EXCESS OF REVENUE OVER EXPENSES	-110	119	0	-34	-25			

PER JAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	9375.0	16693.8
	- PART-TIME FTE	515.9	726.4
GRADUATE	- FULL-TIME FTE	622.0	2465.7
	- PART-TIME FTE	39.0	176.3
TOTAL		10551.9	20062.2

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4981	0	4981	0	0	0	0	0	0	4981
(II) OTHER INSTRUCTION AND RESEARCH	630	0	630	0	0	0	0	0	0	630
(III) OTHER SALARIES AND WAGES	1035	0	1035	477	306	258	818	965	33	3892
TOTAL SALARIES AND WAGES	6646	0	6646	477	306	258	818	965	33	9503
2. FRINGE BENEFITS	604	0	604	46	30	18	85	89	3	875
TOTAL SALARIES AND BENEFITS	7250	0	7250	523	336	276	903	1054	36	10378
3. BOOKS AND PERIODICALS	0	0	0	332	0	0	0	0	0	332
4. FURNITURE AND EQUIPMENT (A) PURCHASE	152	0	152	3	10	4	4	23	0	196
(B) RENTAL	14	0	14	0	49	0	8	0	0	71
5. OPERATIONAL SUPPLIES AND EXPENSES	340	0	340	27	71	43	8	182	3	674
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	809	0	809
8. TAXES	0	0	0	0	0	0	0	0	119	119
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	117	0	117
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	17	0	17
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	303	0	303	8	10	102	48	50	109	630
16. INTERNAL COST ALLOCATIONS	-1	0	-1	0	-2	6	-14	-98	0	-109
TOTAL	8058	0	8058	893	474	431	957	2154	267	13234

COMPUTING COSTS: ACADEMIC 237
NON-ACADEMIC 237
TOTAL 474

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4981	0	0	0	4981	0	0	4981
(II) OTHER INSTRUCTION AND RESEARCH	630	0	0	0	630	0	0	630
(III) OTHER SALARIES AND WAGES	3892	259	412	0	4563	0	0	4563
TOTAL SALARIES AND WAGES	9503	259	412	0	10174	0	0	10174
2. FRINGE BENEFITS	875	21	19	0	915	0	0	915
TOTAL SALARIES AND BENEFITS	10378	280	431	0	11089	0	0	11089
3. BOOKS AND PERIODICALS	332	0	2	0	334	0	0	334
4. FURNITURE AND EQUIPMENT (A) PURCHASE	196	8	46	0	250	0	69	319
(B) RENTAL	71	0	0	0	71	0	0	71
5. OPERATIONAL SUPPLIES AND EXPENSES	674	113	77	0	864	0	0	864
6. COST OF GOODS SOLD	0	341	0	0	341	0	0	341
7. UTILITIES	809	0	0	0	809	0	0	809
8. TAXES	119	0	0	0	119	0	0	119
9. RENOVATIONS AND ALTERATIONS	117	0	0	0	117	0	355	472
10. EXTERNAL CONTRACTED SERVICES	17	389	0	0	406	0	0	406
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	78	0	78
12. PRINCIPAL AND INTEREST REPAYMENTS	0	170	0	0	170	0	0	170
13. LAND AND SITE SERVICES	0	0	0	0	0	0	2	2
14. BUILDINGS	0	0	0	0	0	0	73	73
15. MISCELLANEOUS	630	20	156	0	806	16	47	869
16. INTERNAL COST ALLOCATIONS	-109	92	20	0	3	-88	85	0
TOTAL	13234	1413	732	0	15379	6	631	16016

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	7974	0	0	0	7974	0	0	7974
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	2628	0	226	0	2854	0	0	2854
TOTAL PROVINCIAL GRANTS	10602	0	226	0	10828	0	0	10828
(II) FEDERAL	0	0	400	0	400	0	0	400
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	2050	0	0	0	2050	0	0	2050
(B) OTHER	129	785	0	0	914	0	0	914
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	150	150
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	40	101	141
5. OTHER	410	627	106	0	1143	52	94	1289
TOTAL REVENUE	13191	1412	732	0	15335	92	345	15772
TOTAL EXPENSES (FORWARDED FROM A2)	13234	1413	732	0	15379			
EXCESS OF REVENUE OVER EXPENSES	-43	-1	0	0	-44			

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		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	2521.0	3710.0
	- PART-TIME FTE	859.8	1015.3
GRADUATE	- FULL-TIME FTE	95.0	279.0
	- PART-TIME FTE	25.5	82.9
TOTAL		3501.3	5087.2

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	5385	0	5385	0	0	0	0	0	0	5385
(II) OTHER INSTRUCTION AND RESEARCH	245	0	245	0	0	0	0	0	0	245
(III) OTHER SALARIES AND WAGES	703	0	703	522	231	181	712	592	148	3089
TOTAL SALARIES AND WAGES	6333	0	6333	522	231	181	712	592	148	8719
2. FRINGE BENEFITS	663	0	663	45	18	13	55	70	10	874
TOTAL SALARIES AND BENEFITS	6996	0	6996	567	249	194	767	662	158	9593
3. BOOKS AND PERIODICALS	0	0	0	306	0	0	0	0	0	306
4. FURNITURE AND EQUIPMENT (A) PURCHASE	74	0	74	2	1	3	11	20	11	122
(B) RENTAL	0	0	0	0	89	0	0	0	0	89
5. OPERATIONAL SUPPLIES AND EXPENSES	509	0	509	23	32	57	76	151	67	915
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	432	0	432
8. TAXES	0	0	0	0	0	0	0	0	109	109
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	216	0	216
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	236	0	236
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	310	0	310	11	3	50	21	1	102	498
16. INTERNAL COST ALLOCATIONS	35	0	35	4	1	6	14	-61	0	-1
TOTAL	7924	0	7924	913	375	310	889	1657	447	12515

COMPUTING COSTS: ACADEMIC 187
NON-ACADEMIC 188
TOTAL 375

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	5385	0	3	0	5388	0	0	5388
(II) OTHER INSTRUCTION AND RESEARCH	245	0	98	0	343	0	0	343
(III) OTHER SALARIES AND WAGES	3089	222	47	0	3358	0	0	3358
TOTAL SALARIES AND WAGES	8719	222	148	0	9089	0	0	9089
2. FRINGE BENEFITS	874	13	5	0	892	0	0	892
TOTAL SALARIES AND BENEFITS	9593	235	153	0	9981	0	0	9981
3. BOOKS AND PERIODICALS	306	0	0	0	306	0	0	306
4. FURNITURE AND EQUIPMENT (A) PURCHASE	122	12	46	0	180	0	292	472
(B) RENTAL	89	0	0	0	89	0	0	89
5. OPERATIONAL SUPPLIES AND EXPENSES	915	99	69	0	1083	17	0	1100
6. COST OF GOODS SOLD	0	320	0	0	320	0	0	320
7. UTILITIES	432	72	0	0	504	0	0	504
8. TAXES	109	0	0	0	109	0	0	109
9. RENOVATIONS AND ALTERATIONS	216	0	0	0	216	0	254	470
10. EXTERNAL CONTRACTED SERVICES	236	68	0	0	304	0	0	304
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	99	0	99
12. PRINCIPAL AND INTEREST REPAYMENTS	0	430	0	0	430	0	0	430
13. LAND AND SITE SERVICES	0	0	0	0	0	0	31	31
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	498	43	54	0	595	0	0	595
16. INTERNAL COST ALLOCATIONS	-1	1	0	0	0	0	0	0
TOTAL	12515	1280	322	0	14117	116	577	14810

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	7045	0	0	0	7045	0	0	7045
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	2612	0	71	0	2683	0	0	2683
TOTAL PROVINCIAL GRANTS	9657	0	71	0	9728	0	0	9728
(II) FEDERAL	0	0	200	0	200	0	0	200
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	2048	0	0	0	2048	0	0	2048
(B) OTHER	143	0	0	0	143	0	0	143
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	408	408
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	51	0	51	40	0	91
5. OTHER	401	1228	0	0	1629	76	66	1771
TOTAL REVENUE	12249	1228	322	0	13799	116	474	14389
TOTAL EXPENSES (FORWARDED FROM A2)	12515	1280	322	0	14117			
EXCESS OF REVENUE OVER EXPENSES	-266	-52	0	0	-318			

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		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	2156.0	3062.8
	- PART-TIME FTE	1070.6	1164.5
GRADUATE	- FULL-TIME FTE	44.0	143.4
	- PART-TIME FTE	24.0	57.1
TOTAL		3294.6	4427.8

Data were not submitted for ALGOMA

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	932	0	932	0	0	0	0	0	0	932
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	0	0	0	33	0	17	187	82	15	334
TOTAL SALARIES AND WAGES	932	0	932	33	0	17	187	82	15	1266
2. FRINGE BENEFITS	78	0	78	3	0	1	13	8	2	105
TOTAL SALARIES AND BENEFITS	1010	0	1010	36	0	18	200	90	17	1371
3. BOOKS AND PERIODICALS	0	0	0	55	0	0	0	0	0	55
4. FURNITURE AND EQUIPMENT (A) PURCHASE	0	0	0	1	0	0	10	1	0	12
(B) RENTAL	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	53	0	53	3	0	25	36	9	0	126
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	42	0	42
8. TAXES	0	0	0	0	0	0	0	15	0	15
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	9	0	9
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	33	0	0	0	33
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	2	0	2
14. BUILDINGS	0	0	0	0	0	0	0	5	0	5
15. MISCELLANEOUS	28	0	28	33	0	6	31	39	14	151
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1091	0	1091	128	0	82	277	212	31	1821

COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	932	0	0	0	932	0	0	932
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	334	0	0	0	334	0	0	334
TOTAL SALARIES AND WAGES	1266	0	0	0	1266	0	0	1266
2. FRINGE BENEFITS	105	0	0	0	105	0	0	105
TOTAL SALARIES AND BENEFITS	1371	0	0	0	1371	0	0	1371
3. BOOKS AND PERIODICALS	55	0	0	0	55	0	0	55
4. FURNITURE AND EQUIPMENT (A) PURCHASE	12	0	0	0	12	0	0	12
(B) RENTAL	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	126	0	0	0	126	0	0	126
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	42	0	0	0	42	0	0	42
8. TAXES	15	0	0	0	15	0	0	15
9. RENOVATIONS AND ALTERATIONS	9	0	0	0	9	0	0	9
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	33	0	0	0	33	0	0	33
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	2	0	0	0	2	0	0	2
14. BUILDINGS	5	0	0	0	5	0	0	5
15. MISCELLANEOUS	151	0	0	0	151	0	0	151
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1821	0	0	0	1821	0	0	1821

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	883	0	0	0	883	0	0	883
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	516	0	0	0	516	0	0	516
TOTAL PROVINCIAL GRANTS	1399	0	0	0	1399	0	0	1399
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	425	0	0	0	425	0	0	425
(B) OTHER	0	0	0	0	0	0	0	0
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. OTHER	83	0	0	0	83	0	0	83
TOTAL REVENUE	1907	0	0	0	1907	0	0	1907
TOTAL EXPENSES (FORWARDED FROM A2)	1821	0	0	0	1821			
EXCESS OF REVENUE OVER EXPENSES	86	0	0	0	86			

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		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	385.0	488.5
	- PART-TIME FTE	236.3	242.2
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		621.3	730.7

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	214	0	214	0	0	0	0	0	0	214
(II) OTHER INSTRUCTION AND RESEARCH	10	0	10	0	0	0	0	0	0	10
(III) OTHER SALARIES AND WAGES	14	0	14	16	0	0	44	5	0	79
TOTAL SALARIES AND WAGES	238	0	238	16	0	0	44	5	0	303
2. FRINGE BENEFITS	14	0	14	1	0	0	5	0	0	20
TOTAL SALARIES AND BENEFITS	252	0	252	17	0	0	49	5	0	323
3. BOOKS AND PERIODICALS	0	0	0	10	0	0	0	0	0	10
4. FURNITURE AND EQUIPMENT (A) PURCHASE	6	0	6	8	15	0	5	5	0	39
(B) RENTAL	2	0	2	0	0	0	2	0	0	4
5. OPERATIONAL SUPPLIES AND EXPENSES	3	0	3	1	0	0	8	0	0	12
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. TAXES	0	0	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	12	0	12
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	45	0	45
15. MISCELLANEOUS	22	0	22	0	0	0	28	0	0	50
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	285	0	285	36	15	0	92	67	0	495

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COMPUTING COSTS: ACADEMIC 10
NON-ACADEMIC 5
TOTAL 15

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

TYPE OF FUND: / OBJECT OF EXPENSE	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	214	0	0	0	214	0	0	214
(II) OTHER INSTRUCTION AND RESEARCH	10	0	0	0	10	0	0	10
(III) OTHER SALARIES AND WAGES	79	0	0	0	79	0	0	79
TOTAL SALARIES AND WAGES	303	0	0	0	303	0	0	303
2. FRINGE BENEFITS	20	0	0	0	20	0	0	20
TOTAL SALARIES AND BENEFITS	323	0	0	0	323	0	0	323
3. BOOKS AND PERIODICALS	10	0	0	0	10	0	0	10
4. FURNITURE AND EQUIPMENT (A) PURCHASE	39	0	0	0	39	0	0	39
(B) RENTAL	4	0	0	0	4	0	0	4
5. OPERATIONAL SUPPLIES AND EXPENSES	12	0	0	0	12	0	0	12
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0
8. TAXES	0	0	0	0	0	0	0	0
9. RENOVATIONS AND ALTERATIONS	12	0	0	0	12	0	0	12
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	45	0	0	0	45	0	0	45
15. MISCELLANEOUS	50	0	0	0	50	0	0	50
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	495	0	0	0	495	0	0	495

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CRED'T) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	255	0	0	0	255	0	0	255
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	130	0	0	0	130	0	0	130
TOTAL PROVINCIAL GRANTS	385	0	0	0	385	0	0	385
(II) FEDERAL	11	0	0	0	11	0	0	11
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	94	0	0	0	94	0	0	94
(B) OTHER	5	0	0	0	5	0	0	5
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. OTHER	14	0	0	0	14	0	0	14
TOTAL REVENUE	509	0	0	0	509	0	0	509
TOTAL EXPENSES (FORWARDED FROM A2)	495	0	0	0	495			
EXCESS OF REVENUE OVER EXPENSES	14	0	0	0	14			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	21.0	21.0
	- PART-TIME FTE	128.7	128.7
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		149.7	149.7

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OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	14062	3124	17186	0	0	0	0	0	0	17186
(II) OTHER INSTRUCTION AND RESEARCH	3374	165	3539	0	0	0	0	0	0	3539
(III) OTHER SALARIES AND WAGES	3539	851	4390	1866	1017	727	2313	3322	251	13886
TOTAL SALARIES AND WAGES	20975	4140	25115	1866	1017	727	2313	3322	251	34611
2. FRINGE BENEFITS	2270	742	3012	209	129	72	297	301	27	4047
TOTAL SALARIES AND BENEFITS	23245	4882	28127	2075	1146	799	2610	3623	278	38658
3. BOOKS AND PERIODICALS	0	0	0	1208	0	0	0	0	0	1208
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1074	8	1082	18	23	2	23	43	4	1195
(B) RENTAL	37	59	96	25	294	0	29	5	2	451
5. OPERATIONAL SUPPLIES AND EXPENSES	1044	187	1231	118	318	180	214	431	170	2662
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2434	0	2434
8. TAXES	0	0	0	0	0	0	0	6	472	478
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	423	0	423
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	-32	0	-32
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	202	0	0	0	202
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	428	187	615	34	8	21	78	78	168	1002
16. INTERNAL COST ALLOCATIONS	-31	-34	-65	0	-226	-9	0	-416	0	-716
TOTAL	25797	5289	31086	3478	1563	1195	2954	6595	1094	47965

COMPUTING COSTS: ACADEMIC 844
NON-ACADEMIC 719
TOTAL 1563

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	17186	0	848	0	18034	0	0	18034
(II) OTHER INSTRUCTION AND RESEARCH	3539	0	1903	104	5546	0	0	5546
(III) OTHER SALARIES AND WAGES	13886	2220	4896	90	21092	1149	0	22241
TOTAL SALARIES AND WAGES	34611	2220	7647	194	44672	1149	0	45821
2. FRINGE BENEFITS	4047	197	651	14	4909	255	0	5164
TOTAL SALARIES AND BENEFITS	38658	2417	8298	208	49581	1404	0	50985
3. BOOKS AND PERIODICALS	1208	0	37	0	1245	9	0	1254
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1195	37	738	0	1970	7	1420	3397
(B) RENTAL	451	29	4	0	484	0	0	484
5. OPERATIONAL SUPPLIES AND EXPENSES	2662	617	2882	21	6182	347	0	6529
6. COST OF GOODS SOLD	0	2593	0	0	2593	0	0	2593
7. UTILITIES	2434	25	26	1	2486	0	0	2486
8. TAXES	478	42	0	0	520	0	0	520
9. RENOVATIONS AND ALTERATIONS	423	232	0	0	655	0	0	655
10. EXTERNAL CONTRACTED SERVICES	-32	0	0	0	-32	0	0	-32
11. SCHOLARSHIPS, BURSARIES, ETC.	202	0	0	0	202	404	0	606
12. PRINCIPAL AND INTEREST REPAYMENTS	0	601	0	0	601	0	0	601
13. LAND AND SITE SERVICES	0	0	0	0	0	0	135	135
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1002	34	741	75	1852	82	0	1934
16. INTERNAL COST ALLOCATIONS	-716	425	291	0	0	0	0	0
TOTAL	47965	7052	13017	305	68339	2253	1555	72147

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	37408	0	0	0	37408	0	0	37408
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	682	0	1138	0	1820	0	483	2303
TOTAL PROVINCIAL GRANTS	38090	0	1138	0	39228	0	483	39711
(II) FEDERAL	0	0	8447	0	8447	0	0	8447
(III) OTHER	0	0	20	0	20	0	0	20
2. FEES (A) TUITION	7380	0	0	270	7650	0	0	7650
(B) OTHER	355	2877	0	6	3238	0	0	3238
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	606	606
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	164	0	0	0	164	152	0	316
5. OTHER	1348	4184	3412	1278	10222	2684	1016	13922
TOTAL REVENUE	47337	7061	13017	1554	68969	2836	2105	73910
TOTAL EXPENSES (FORWARDED FROM A2)	47965	7052	13017	305	68339			
EXCESS OF REVENUE OVER EXPENSES	-628	9	0	1249	630			

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		NUMBER ELIGIBLE AIU'S	
UNDERGRADUATE	- FULL-TIME FTE	8832.0	14614.0
	- PART-TIME FTE	1607.4	1847.9
GRADUATE	- FULL-TIME FTE	1239.0	5168.3
	- PART-TIME FTE	212.4	722.8
TOTAL		11890.8	22353.0

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OISE

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4224	0	4224	0	0	0	0	0	0	4224
(II) OTHER INSTRUCTION AND RESEARCH	1765	0	1765	0	0	0	0	0	0	1765
(III) OTHER SALARIES AND WAGES	1854	0	1854	624	158	19	627	143	65	3490
TOTAL SALARIES AND WAGES	7843	0	7843	624	158	19	627	143	65	9479
2. FRINGE BENEFITS	506	0	506	46	12	1	47	11	5	628
TOTAL SALARIES AND BENEFITS	8349	0	8349	670	170	20	674	154	70	10107
3. BOOKS AND PERIODICALS	0	0	0	127	0	0	0	0	0	127
4. FURNITURE AND EQUIPMENT (A) PURCHASE	64	0	64	0	34	0	2	0	0	100
(B) RENTAL	61	0	61	5	21	0	0	1	0	88
5. OPERATIONAL SUPPLIES AND EXPENSES	232	0	232	20	22	1	39	24	6	344
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	234	0	234
8. TAXES	0	0	0	0	0	0	0	0	19	19
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	16	0	16
10. EXTERNAL CONTRACTED SERVICES	18	0	18	0	137	0	23	969	0	1147
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	307	0	307	1	23	0	37	0	72	440
16. INTERNAL COST ALLOCATIONS	-34	0	-34	0	-24	0	0	0	0	-58
TOTAL	8997	0	8997	823	383	21	775	1398	167	12564

COMPUTING COSTS: ACADEMIC 324
NON-ACADEMIC 59
TOTAL 383

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OISE

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4224	0	208	5	4437	0	0	4437
(II) OTHER INSTRUCTION AND RESEARCH	1765	0	482	0	2247	0	0	2247
(III) OTHER SALARIES AND WAGES	3490	20	382	5	3897	0	0	3897
TOTAL SALARIES AND WAGES	9479	20	1072	10	10581	0	0	10581
2. FRINGE BENEFITS	628	1	74	1	704	0	0	704
TOTAL SALARIES AND BENEFITS	10107	21	1146	11	11285	0	0	11285
3. BOOKS AND PERIODICALS	127	0	0	0	127	0	0	127
4. FURNITURE AND EQUIPMENT (A) PURCHASE	100	0	5	0	105	0	0	105
(B) RENTAL	88	0	3	0	91	0	0	91
5. OPERATIONAL SUPPLIES AND EXPENSES	344	2	218	2	566	0	0	566
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	234	0	16	0	250	0	0	250
8. TAXES	19	0	0	0	19	0	0	19
9. RENOVATIONS AND ALTERATIONS	16	0	0	0	16	0	0	16
10. EXTERNAL CONTRACTED SERVICES	1147	0	16	0	1163	0	0	1163
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	440	0	228	0	668	0	0	668
16. INTERNAL COST ALLOCATIONS	-58	0	58	0	0	0	0	0
TOTAL	12564	23	1690	13	14290	0	0	14290

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OISE

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	7650	0	0	0	7650	0	0	7650
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	3186	0	1145	0	4331	0	0	4331
TOTAL PROVINCIAL GRANTS	10836	0	1145	0	11981	0	0	11981
(II) FEDERAL	0	0	192	0	192	0	0	192
(III) OTHER	0	0	10	0	10	0	0	10
2. FEES (A) TUITION	490	0	0	13	503	0	0	503
(B) OTHER	0	0	0	0	0	0	0	0
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	322	0	322	0	0	322
5. OTHER	496	74	21	0	591	0	0	591
TOTAL REVENUE	11822	74	1690	13	13599	0	0	13599
TOTAL EXPENSES (FORWARDED FROM A2)	12564	23	1690	13	14290			
EXCESS OF REVENUE OVER EXPENSES	-742	51	0	0	-691			

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		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	19.0	36.0
	- PART-TIME FTE	28.2	47.0
GRADUATE	- FULL-TIME FTE	542.0	2121.0
	- PART-TIME FTE	1031.6	2177.5
TOTAL		1620.8	4379.5

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	20174	2659	22833	0	0	0	0	0	0	22833
(II) OTHER INSTRUCTION AND RESEARCH	1519	85	1604	0	0	0	0	0	0	1604
(III) OTHER SALARIES AND WAGES	4605	1202	5807	2377	821	1324	2184	2717	197	15427
TOTAL SALARIES AND WAGES	26298	3946	30244	2377	821	1324	2184	2717	197	39864
2. FRINGE BENEFITS	3076	590	3666	277	86	132	264	381	34	4840
TOTAL SALARIES AND BENEFITS	29374	4536	33910	2654	907	1456	2448	3098	231	44704
3. BOOKS AND PERIODICALS	0	0	0	1185	0	0	0	0	0	1185
4. FURNITURE AND EQUIPMENT (A) PURCHASE	307	17	324	10	41	16	26	45	0	462
(B) RENTAL	107	8	115	74	650	6	22	34	0	901
5. OPERATIONAL SUPPLIES AND EXPENSES	1101	179	1280	135	33	115	282	154	19	2018
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2010	0	2010
8. TAXES	0	0	0	0	0	0	0	59	529	588
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	821	0	821
10. EXTERNAL CONTRACTED SERVICES	583	27	610	10	103	5	6	1804	0	2538
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	231	0	0	0	231
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	613	58	671	34	22	123	197	462	367	1876
16. INTERNAL COST ALLOCATIONS	0	-98	-98	0	-16	-24	-157	-823	0	-1118
TOTAL	32085	4727	36812	4102	1740	1928	2824	7664	1146	56216

COMPUTING COSTS: ACADEMIC 845
NON-ACADEMIC 895
TOTAL 1740

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	22833	0	794	0	23627	69	0	23696
(II) OTHER INSTRUCTION AND RESEARCH	1604	0	1956	8	3568	92	0	3660
(III) OTHER SALARIES AND WAGES	15427	605	1472	14	17518	328	0	17846
TOTAL SALARIES AND WAGES	39864	605	4222	22	44713	489	0	45202
2. FRINGE BENEFITS	4840	63	284	3	5190	44	0	5234
TOTAL SALARIES AND BENEFITS	44704	668	4506	25	49903	533	0	50436
3. BOOKS AND PERIODICALS	1185	0	16	0	1201	1	0	1202
4. FURNITURE AND EQUIPMENT (A) PURCHASE	462	28	484	1	975	3	94	1072
(B) RENTAL	901	5	2	0	908	0	0	908
5. OPERATIONAL SUPPLIES AND EXPENSES	2018	54	991	2	3065	113	0	3178
6. COST OF GOODS SOLD	0	1359	0	0	1359	0	0	1359
7. UTILITIES	2010	48	1	0	2059	0	0	2059
8. TAXES	588	143	0	0	731	0	0	731
9. RENOVATIONS AND ALTERATIONS	821	120	0	0	941	0	788	1729
10. EXTERNAL CONTRACTED SERVICES	2538	131	0	0	2669	0	0	2669
11. SCHOLARSHIPS, BURSARIES, ETC.	231	0	0	0	231	199	0	430
12. PRINCIPAL AND INTEREST REPAYMENTS	0	404	0	0	404	0	0	404
13. LAND AND SITE SERVICES	0	0	0	0	0	0	132	132
14. BUILDINGS	0	0	0	0	0	0	310	310
15. MISCELLANEOUS	1876	98	457	3	2434	180	0	2614
16. INTERNAL COST ALLOCATIONS	-1118	768	296	0	-54	54	0	0
TOTAL	56216	3826	6753	31	66826	1083	1324	69233

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	41315	0	0	0	41315	0	0	41315
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	3479	0	257	0	3736	482	9	4227
TOTAL PROVINCIAL GRANTS	44794	0	257	0	45051	482	9	45542
(II) FEDERAL	24	0	4667	0	4691	182	0	4873
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	8311	0	0	31	8342	0	0	8342
(B) OTHER	1056	810	0	0	1866	0	0	1866
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	931	931
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	12	0	1829	0	1841	285	6	2132
5. OTHER	1630	3059	0	0	4689	144	218	5051
TOTAL REVENUE	55827	3869	6753	31	66480	1093	1164	68737
TOTAL EXPENSES (FORWARDED FROM A2)	56216	3826	6753	31	66826			
EXCESS OF REVENUE OVER EXPENSES	-389	43	0	0	-346			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	9664.0	15569.2
	- PART-TIME FTE	2567.2	3032.4
GRADUATE	- FULL-TIME FTE	1055.0	3809.6
	- PART-TIME FTE	608.1	2232.5
TOTAL		13894.3	24643.7

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	16720	2869	19589	0	0	0	0	0	0	19589
(II) OTHER INSTRUCTION AND RESEARCH	2661	175	2836	0	0	0	0	0	0	2836
(III) OTHER SALARIES AND WAGES	3598	877	4475	2007	912	987	1924	2622	352	13279
TOTAL SALARIES AND WAGES	22979	3921	26900	2007	912	987	1924	2622	352	35704
2. FRINGE BENEFITS	2031	433	2464	146	73	70	184	318	62	3317
TOTAL SALARIES AND BENEFITS	25010	4354	29364	2153	985	1057	2108	2940	414	39021
3. BOOKS AND PERIODICALS	0	0	0	1005	0	0	0	0	0	1005
4. FURNITURE AND EQUIPMENT (A) PURCHASE	190	61	251	12	16	17	4	16	15	331
(B) RENTAL	4	0	4	29	770	2	2	1	1	809
5. OPERATIONAL SUPPLIES AND EXPENSES	1245	249	1494	88	163	266	264	442	249	2966
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1210	0	1210
8. TAXES	0	0	0	0	0	0	0	128	493	621
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	534	0	534
10. EXTERNAL CONTRACTED SERVICES	0	0	0	19	110	19	0	35	0	183
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	681	64	745	4	14	110	49	5	249	1176
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-108	0	-139	0	0	-247
TOTAL	27130	4728	31858	3310	1950	1471	2288	5311	1421	47609

COMPUTING COSTS: ACADEMIC 1085
NON-ACADEMIC 865
TOTAL 1950

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	19589	0	0	0	19589	235	0	19824
(II) OTHER INSTRUCTION AND RESEARCH	2836	0	0	66	2902	0	0	2902
(III) OTHER SALARIES AND WAGES	13279	1228	2160	46	16713	917	0	17630
TOTAL SALARIES AND WAGES	35704	1228	2160	112	39204	1152	0	40356
2. FRINGE BENEFITS	3317	94	0	1	3412	109	0	3521
TOTAL SALARIES AND BENEFITS	39021	1322	2160	113	42616	1261	0	43877
3. BOOKS AND PERIODICALS	1005	0	0	0	1005	0	0	1005
4. FURNITURE AND EQUIPMENT (A) PURCHASE	331	19	360	0	710	5	279	994
(B) RENTAL	809	0	0	0	809	0	0	809
5. OPERATIONAL SUPPLIES AND EXPENSES	2966	650	1964	37	5617	1760	0	7377
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	1210	693	0	0	1903	0	0	1903
8. TAXES	621	135	0	0	756	0	0	756
9. RENOVATIONS AND ALTERATIONS	534	145	0	0	679	0	1177	1856
10. EXTERNAL CONTRACTED SERVICES	183	1905	0	0	2088	0	0	2088
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1275	0	1275
12. PRINCIPAL AND INTEREST REPAYMENTS	0	136	0	0	1361	0	0	1361
13. LAND AND SITE SERVICES	0	0	0	0	0	0	130	130
14. BUILDINGS	0	0	0	0	0	0	4499	4499
15. MISCELLANEOUS	1176	67	411	4	1658	43	0	1701
16. INTERNAL COST ALLOCATIONS	-247	0	247	0	0	0	0	0
TOTAL	47609	6297	5142	154	59202	4344	6085	69631

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	37647	0	0	0	37647	0	0	37647
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1361	0	257	0	1618	0	1844	3462
TOTAL PROVINCIAL GRANTS	39008	0	257	0	39265	0	1844	41109
(II) FEDERAL	0	0	2982	0	2982	0	0	2982
(III) OTHER	0	0	102	0	102	0	0	102
2. FEES (A) TUITION	6934	0	0	238	7172	0	0	7172
(B) OTHER	110	3892	0	0	4002	0	0	4002
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	2186	2186
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	194	0	1285	0	1479	4113	1001	6593
5. OTHER	807	2442	516	0	3765	2234	330	6329
TOTAL REVENUE	47053	6334	5142	238	58767	6347	5361	70475
TOTAL EXPENSES (FORWARDED FROM A2)	47609	6297	5142	154	59202			
EXCESS OF REVENUE OVER EXPENSES	-556	37	0	84	-435			

PER UAR-1

		NUMBER ELIGIBLE FTE'S	BIU'S
UNDERGRADUATE	- FULL-TIME FTE	9281.0	16128.0
	- PART-TIME FTE	1284.4	1641.8
GRADUATE	- FULL-TIME FTE	1002.0	3773.7
	- PART-TIME FTE	138.0	494.4
TOTAL		11705.4	22037.9

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: RYERSON

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	13576	0	13576	0	0	0	0	0	0	13576
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	3103	0	3103	409	438	449	2128	1191	186	7904
TOTAL SALARIES AND WAGES	16679	0	16679	409	438	449	2128	1191	186	21480
2. FRINGE BENEFITS	1579	0	1579	45	47	41	468	159	17	2356
TOTAL SALARIES AND BENEFITS	18258	0	18258	454	485	490	2596	1350	203	23836
3. BOOKS AND PERIODICALS	0	0	0	108	0	0	0	0	0	108
4. FURNITURE AND EQUIPMENT (A) PURCHASE	170	0	170	3	18	2	31	2	12	238
(B) RENTAL	5	0	5	19	658	0	112	2	0	796
5. OPERATIONAL SUPPLIES AND EXPENSES	1208	0	1208	49	126	41	49	366	78	1917
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1137	0	1137
8. TAXES	0	0	0	0	0	0	0	0	420	420
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	120	0	120
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	598	0	598
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	74	0	74	2	12	4	165	0	1	258
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-8	0	0	-8
TOTAL	19715	0	19715	635	1299	537	2945	3575	714	29420

COMPUTING COSTS: ACADEMIC 780
NON-ACADEMIC 519
TOTAL 1299

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: RYERSON

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	13576	0	23	0	13599	0	0	13599
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	7904	453	46	0	8403	0	0	8403
TOTAL SALARIES AND WAGES	21480	453	69	0	22002	0	0	22002
2. FRINGE BENEFITS	2356	35	1	0	2392	0	0	2392
TOTAL SALARIES AND BENEFITS	23836	488	70	0	24394	0	0	24394
3. BOOKS AND PERIODICALS	108	0	0	0	108	0	0	108
4. FURNITURE AND EQUIPMENT (A) PURCHASE	238	16	0	0	254	0	0	254
(B) RENTAL	796	1	0	0	797	0	0	797
5. OPERATIONAL SUPPLIES AND EXPENSES	1917	42	25	0	1984	0	0	1984
6. COST OF GOODS SOLD	0	1178	0	0	1178	0	0	1178
7. UTILITIES	1137	9	0	0	1146	0	0	1146
8. TAXES	420	0	0	0	420	0	0	420
9. RENOVATIONS AND ALTERATIONS	120	35	0	0	155	0	0	155
10. EXTERNAL CONTRACTED SERVICES	598	77	0	0	675	0	0	675
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	101	0	101
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	258	0	1	0	259	0	0	259
16. INTERNAL COST ALLOCATIONS	-8	6	2	0	0	0	0	0
TOTAL	29420	1852	98	0	31370	101	0	31471

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: RYERSON

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	22361	0	0	0	22361	0	0	22361
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	2640	0	0	0	2640	0	0	2640
TOTAL PROVINCIAL GRANTS	25001	0	0	0	25001	0	0	25001
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) OTHER	0	0	98	0	98	0	0	98
2. FEES (A) TUITION	4994	0	0	0	4994	0	0	4994
(B) OTHER	0	0	0	0	0	0	0	0
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	111	0	111
5. OTHER	649	1880	0	0	2529	0	0	2529
TOTAL REVENUE	30644	1880	98	0	32622	111	0	32733
TOTAL EXPENSES (FORWARDED FROM A2)	29420	1852	98	0	31370			
EXCESS OF REVENUE OVER EXPENSES	1224	28	0	0	1252			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	8329.0	10828.0
	- PART-TIME FTE	1590.0	1512.0
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		9919.0	12340.0

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OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	47367	10303	57670	0	0	0	0	0	0	57670
(II) OTHER INSTRUCTION AND RESEARCH	8510	430	8940	0	0	0	0	0	0	8940
(III) OTHER SALARIES AND WAGES	13587	4774	18361	7818	3093	1650	6340	10736	457	48455
TOTAL SALARIES AND WAGES	69464	15507	84971	7818	3093	1650	6340	10736	457	115065
2. FRINGE BENEFITS	6810	2092	8902	730	265	153	605	867	198	11720
TOTAL SALARIES AND BENEFITS	76274	17599	93873	8548	3358	1803	6945	11603	655	126785
3. BOOKS AND PERIODICALS	0	0	0	2601	0	0	0	0	0	2601
4. FURNITURE AND EQUIPMENT (A) PURCHASE	2078	254	2332	193	422	25	81	158	20	3231
(B) RENTAL	250	81	331	18	1810	3	15	0	12	2189
5. OPERATIONAL SUPPLIES AND EXPENSES	8994	2358	11352	988	848	130	2568	535	79	16500
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	5222	0	5222
8. TAXES	0	0	0	0	0	0	0	7	1564	1571
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	2960	0	2960
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	281	212	493
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1469	0	0	0	1469
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	7	0	0	0	7
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	17	0	17
14. BUILDINGS	0	0	0	0	0	0	0	515	0	515
15. MISCELLANEOUS	509	66	575	17	28	29	282	80	984	1995
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-37	-545	0	-582
TOTAL	88105	20358	108463	12365	6466	3466	9854	20833	3526	164973

COMPUTING COSTS: ACADEMIC 5120
NON-ACADEMIC 1346
TOTAL 6466

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

OBJECT OF EXPENSE (TYPE OF FUND:)	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	57670	0	1757	725	60152	322	0	60474
(II) OTHER INSTRUCTION AND RESEARCH	8940	0	4768	819	14527	532	0	15059
(III) OTHER SALARIES AND WAGES	48455	1554	9405	480	59894	244	0	60138
TOTAL SALARIES AND WAGES	115065	1554	15930	2024	134573	1098	0	135671
2. FRINGE BENEFITS	11720	107	1608	123	13558	111	0	13669
TOTAL SALARIES AND BENEFITS	126785	1661	17538	2147	148131	1209	0	149340
3. BOOKS AND PERIODICALS	2601	0	145	0	2746	86	0	2832
4. FURNITURE AND EQUIPMENT (A) PURCHASE	3231	103	3167	25	6526	130	569	7225
(B) RENTAL	2189	0	123	8	2320	12	0	2332
5. OPERATIONAL SUPPLIES AND EXPENSES	16500	940	8262	471	26173	739	0	26912
6. COST OF GOODS SOLD	0	983	0	0	983	0	0	983
7. UTILITIES	5222	0	16	0	5238	0	0	5238
8. TAXES	1571	0	0	0	1571	0	0	1571
9. RENOVATIONS AND ALTERATIONS	2960	0	69	0	3029	0	1139	4168
10. EXTERNAL CONTRACTED SERVICES	493	1178	0	0	1671	0	0	1671
11. SCHOLARSHIPS, BURSARIES, ETC.	1469	0	0	0	1469	2194	0	3663
12. PRINCIPAL AND INTEREST REPAYMENTS	7	507	0	0	514	0	0	514
13. LAND AND SITE SERVICES	17	0	0	0	17	0	0	17
14. BUILDINGS	515	0	0	0	515	0	3567	4082
15. MISCELLANEOUS	1995	1	0	0	1996	0	53	2049
16. INTERNAL COST ALLOCATIONS	-582	582	0	0	0	0	0	0
TOTAL	164973	5955	29320	2651	202899	4370	5328	212597

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	126223	0	0	0	126223	0	0	126223
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	2250	0	1327	500	4077	73	0	4150
TOTAL PROVINCIAL GRANTS	128473	0	1327	500	130300	73	0	130373
(II) FEDERAL	162	0	18025	0	18187	192	0	18379
(III) OTHER	4	0	0	0	4	121	0	125
2. FEES (A) TUITION	21268	0	0	1967	23235	0	0	23235
(B) OTHER	871	3785	0	0	4656	0	0	4656
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	3773	3773
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	326	0	7510	0	7836	2676	140	10652
5. OTHER	12657	2093	2458	0	17208	3610	1366	22184
TOTAL REVENUE	163761	5878	29320	2467	201426	6672	5279	213377
TOTAL EXPENSES (FORWARDED FROM A2)	164973	5955	29320	2651	202899			
EXCESS OF REVENUE OVER EXPENSES	-1212	-77	0	-184	-1473			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	27880.0	47532.0
	- PART-TIME FTE	4798.7	6453.8
GRADUATE	- FULL-TIME FTE	3942.0	15310.1
	- PART-TIME FTE	611.7	2203.4
TOTAL		37232.4	71499.3

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	3826	0	3826	0	0	0	0	0	0	3826
(II) OTHER INSTRUCTION AND RESEARCH	35	0	35	0	0	0	0	0	0	35
(III) OTHER SALARIES AND WAGES	642	0	642	393	19	280	555	706	42	2637
TOTAL SALARIES AND WAGES	4503	0	4503	393	19	280	555	706	42	6498
2. FRINGE BENEFITS	429	0	429	37	2	27	55	73	4	627
TOTAL SALARIES AND BENEFITS	4932	0	4932	430	21	307	610	779	46	7125
3. BOOKS AND PERIODICALS	0	0	0	339	0	0	0	0	0	339
4. FURNITURE AND EQUIPMENT (A) PURCHASE	55	0	55	1	6	5	0	61	42	170
(B) RENTAL	0	0	0	0	31	0	1	0	0	32
5. OPERATIONAL SUPPLIES AND EXPENSES	205	0	205	29	9	22	62	110	20	457
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	187	0	187
8. TAXES	0	0	0	0	0	0	0	0	100	100
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	95	0	95
10. EXTERNAL CONTRACTED SERVICES	68	0	68	0	80	0	0	0	0	148
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	134	0	0	0	134
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	255	0	255	7	1	22	41	5	92	423
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	5515	0	5515	806	148	490	714	1237	300	9210

COMPUTING COSTS: ACADEMIC 73
NON-ACADEMIC 75
TOTAL 148

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	3826	0	0	0	3826	0	0	3826
(II) OTHER INSTRUCTION AND RESEARCH	35	0	50	17	102	25	0	127
(III) OTHER SALARIES AND WAGES	2637	626	100	17	3380	95	0	3475
TOTAL SALARIES AND WAGES	6498	626	150	34	7308	120	0	7428
2. FRINGE BENEFITS	627	61	5	2	695	5	0	700
TOTAL SALARIES AND BENEFITS	7125	687	155	36	8003	125	0	8128
3. BOOKS AND PERIODICALS	339	0	0	0	339	0	0	339
4. FURNITURE AND EQUIPMENT (A) PURCHASE	170	17	30	0	217	10	4	231
(B) RENTAL	32	5	0	0	37	0	0	37
5. OPERATIONAL SUPPLIES AND EXPENSES	457	137	15	3	612	47	0	659
6. COST OF GOODS SOLD	0	484	0	0	484	0	0	484
7. UTILITIES	187	188	0	0	375	0	0	375
8. TAXES	100	1	0	0	101	0	0	101
9. RENOVATIONS AND ALTERATIONS	95	35	0	0	130	7	20	157
10. EXTERNAL CONTRACTED SERVICES	148	633	0	7	788	15	0	803
11. SCHOLARSHIPS, BURSARIES, ETC.	134	0	0	0	134	0	0	134
12. PRINCIPAL AND INTEREST REPAYMENTS	0	432	0	0	432	0	0	432
13. LAND AND SITE SERVICES	0	0	0	0	0	0	8	8
14. BUILDINGS	0	0	0	0	0	0	96	96
15. MISCELLANEOUS	423	49	35	3	510	47	0	557
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	9210	2668	235	49	12162	251	128	12541

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	5106	0	0	0	5106	0	0	5106
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	2025	17	59	0	2101	0	0	2101
TOTAL PROVINCIAL GRANTS	7131	17	59	0	7207	0	0	7207
(II) FEDERAL	47	0	120	0	167	0	0	167
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	1611	0	0	31	1642	0	0	1642
(B) OTHER	99	1520	0	0	1619	0	0	1619
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	138	138
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	212	7	56	0	275	267	0	542
5. OTHER	48	1061	0	0	1109	85	0	1194
TOTAL REVENUE	9148	2605	235	31	12019	352	138	12509
TOTAL EXPENSES (FORWARDED FROM A2)	9210	2668	235	49	12162			
EXCESS OF REVENUE OVER EXPENSES	-62	-63	0	-18	-143			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	2202.0	2705.5
	- PART-TIME FTE	498.8	653.3
GRADUATE	- FULL-TIME FTE	15.0	45.3
	- PART-TIME FTE	1.2	5.1
TOTAL		2717.0	3409.2

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	19332	0	19332	0	0	0	0	0	0	19332
(II) OTHER INSTRUCTION AND RESEARCH	2729	0	2729	0	0	0	0	0	0	2729
(III) OTHER SALARIES AND WAGES	4012	0	4012	1896	1510	1609	2540	3857	110	15534
TOTAL SALARIES AND WAGES	26073	0	26073	1896	1510	1609	2540	3857	110	37595
2. FRINGE BENEFITS	2088	0	2088	155	129	138	231	391	9	3141
TOTAL SALARIES AND BENEFITS	28161	0	28161	2051	1639	1747	2771	4248	119	40736
3. BOOKS AND PERIODICALS	0	0	0	1075	0	0	0	0	0	1075
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1019	0	1019	50	1053	36	26	109	110	2403
(B) RENTAL	6	0	6	20	860	0	0	1	0	887
5. OPERATIONAL SUPPLIES AND EXPENSES	1437	0	1437	85	265	175	335	371	156	2824
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1298	0	1298
8. TAXES	0	0	0	0	0	0	0	0	697	697
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	144	0	144
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	267	0	0	377	0	644
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	300	0	0	0	300
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	46	0	46
14. BUILDINGS	0	0	0	0	0	0	0	122	0	122
15. MISCELLANEOUS	676	0	676	8	10	113	43	8	447	1305
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-249	0	0	-249
TOTAL	31299	0	31299	3289	4094	2371	2926	6724	1529	52232

COMPUTING COSTS: ACADEMIC 3218
NON-ACADEMIC 876
TOTAL 4094

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	19332	0	240	0	19572	0	0	19572
(II) OTHER INSTRUCTION AND RESEARCH	2729	0	1908	39	4676	0	0	4676
(III) OTHER SALARIES AND WAGES	15534	3207	1718	15	20474	136	0	20610
TOTAL SALARIES AND WAGES	37595	3207	3866	54	44722	136	0	44858
2. FRINGE BENEFITS	3141	293	181	1	3616	10	0	3626
TOTAL SALARIES AND BENEFITS	40736	3500	4047	55	48338	146	0	48484
3. BOOKS AND PERIODICALS	1075	0	0	0	1075	0	32	1107
4. FURNITURE AND EQUIPMENT (A) PURCHASE	2403	274	749	0	3426	17	579	4022
(B) RENTAL	887	8	0	0	895	3	0	898
5. OPERATIONAL SUPPLIES AND EXPENSES	2824	1005	1237	65	5131	134	0	5265
6. COST OF GOODS SOLD	0	3095	0	0	3095	0	0	3095
7. UTILITIES	1298	658	0	0	1956	0	0	1956
8. TAXES	697	147	0	0	844	0	0	844
9. RENOVATIONS AND ALTERATIONS	144	19	0	0	163	0	0	163
10. EXTERNAL CONTRACTED SERVICES	644	0	0	0	644	0	0	644
11. SCHOLARSHIPS, BURSARIES, ETC.	300	0	60	0	360	487	0	847
12. PRINCIPAL AND INTEREST REPAYMENTS	0	1140	0	0	1140	0	202	1342
13. LAND AND SITE SERVICES	46	0	0	0	46	0	181	227
14. BUILDINGS	122	0	0	0	122	0	44	166
15. MISCELLANEOUS	1305	103	554	10	1972	260	0	2232
16. INTERNAL COST ALLOCATIONS	-249	-8	229	0	-28	28	0	0
TOTAL	52232	9941	6876	130	69179	1075	1038	71292

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	39934	0	0	0	39934	0	0	39934
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	907	0	651	0	1558	0	0	1558
TOTAL PROVINCIAL GRANTS	40841	0	651	0	41492	0	0	41492
(II) FEDERAL	0	0	5139	0	5139	144	0	5283
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	8832	0	0	146	8978	0	0	8978
(B) OTHER	77	3593	0	0	3670	0	0	3670
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	352	352
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	52	0	1086	0	1138	518	10	1666
5. OTHER	1545	6481	0	0	8026	868	685	9579
TOTAL REVENUE	51347	10074	6876	146	68443	1530	1047	71020
TOTAL EXPENSES (FORWARDED FROM A2)	52232	9941	6876	130	69179			
EXCESS OF REVENUE OVER EXPENSES	-885	133	0	16	-736			

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		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	11858.0	18204.6
	- PART-TIME FTE	956.0	1209.5
GRADUATE	- FULL-TIME FTE	1213.0	4901.1
	- PART-TIME FTE	172.5	670.3
TOTAL		14199.5	24985.5

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	24261	4680	28941	0	0	0	0	0	0	28941
(II) OTHER INSTRUCTION AND RESEARCH	2349	97	2446	0	0	0	0	0	0	2446
(III) OTHER SALARIES AND WAGES	6128	1447	7575	3203	1571	1390	2620	3955	593	20907
TOTAL SALARIES AND WAGES	32738	6224	38962	3203	1571	1390	2620	3955	593	52294
2. FRINGE BENEFITS	4261	1369	5630	439	229	132	353	637	27	7447
TOTAL SALARIES AND BENEFITS	36999	7593	44592	3642	1800	1522	2973	4592	620	59741
3. BOOKS AND PERIODICALS	0	0	0	1555	0	0	0	0	0	1555
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1039	81	1120	78	282	20	14	47	9	1570
(B) RENTAL	218	0	218	159	831	36	69	4	8	1325
5. OPERATIONAL SUPPLIES AND EXPENSES	1734	285	2019	23	399	629	291	386	113	3860
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1811	0	1811
8. TAXES	0	0	0	0	0	0	0	14	773	787
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	353	0	353
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	7	0	7
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	510	0	0	0	510
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	259	0	0	0	259
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	780	45	825	72	26	101	79	40	668	1811
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-112	0	-157	-421	0	-690
TOTAL	40770	8004	48774	5529	3226	3077	3269	6833	2191	72899

COMPUTING COSTS: ACADEMIC 1929
NON-ACADEMIC 1297
TOTAL 3226

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	28941	0	716	259	29916	0	0	29916
(II) OTHER INSTRUCTION AND RESEARCH	2446	0	3581	0	6027	0	0	6027
(III) OTHER SALARIES AND WAGES	20907	3457	2865	183	27412	136	0	27548
TOTAL SALARIES AND WAGES	52294	3457	7162	442	63355	136	0	63491
2. FRINGE BENEFITS	7447	348	322	0	8117	369	0	8486
TOTAL SALARIES AND BENEFITS	59741	3805	7484	442	71472	505	0	71977
3. BOOKS AND PERIODICALS	1555	0	0	0	1555	43	0	1598
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1570	62	833	4	2469	492	870	3831
(B) RENTAL	1325	74	0	0	1399	0	0	1399
5. OPERATIONAL SUPPLIES AND EXPENSES	3860	1113	2313	155	7441	209	0	7650
6. COST OF GOODS SOLD	0	4014	0	0	4014	0	0	4014
7. UTILITIES	1811	378	0	0	2189	0	0	2189
8. TAXES	787	96	0	0	883	0	0	883
9. RENOVATIONS AND ALTERATIONS	353	12	0	0	365	15	537	917
10. EXTERNAL CONTRACTED SERVICES	7	0	0	0	7	0	0	7
11. SCHOLARSHIPS, BURSARIES, ETC.	510	0	0	0	510	953	0	1463
12. PRINCIPAL AND INTEREST REPAYMENTS	259	892	0	0	1151	0	0	1151
13. LAND AND SITE SERVICES	0	92	0	0	92	0	6	98
14. BUILDINGS	0	0	0	0	0	0	1854	1854
15. MISCELLANEOUS	1811	169	1378	210	3568	78	0	3646
16. INTERNAL COST ALLOCATIONS	-690	521	131	0	-38	0	38	0
TOTAL	72899	11228	12139	811	97077	2295	3305	102677

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	54276	0	0	0	54276	0	0	54276
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1199	0	792	0	1991	2	1306	3299
TOTAL PROVINCIAL GRANTS	55475	0	792	0	56267	2	1306	57575
(II) FEDERAL	0	0	7320	0	7320	55	0	7375
(III) OTHER	186	0	70	0	256	0	0	256
2. FEES (A) TUITION	11309	0	0	914	12223	0	0	12223
(B) OTHER	1204	0	0	0	1204	0	0	1204
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	614	614
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	110	0	3957	0	4067	1913	437	6417
5. OTHER	2822	11779	0	0	14601	416	451	15468
TOTAL REVENUE	71106	11779	12139	914	95938	2386	2808	101132
TOTAL EXPENSES (FORWARDED FROM A2)	72899	11228	12139	811	97077			
EXCESS OF REVENUE OVER EXPENSES	-1793	551	0	103	-1139			

PER UAR-1

		NUMBER ELIGIBLE	BIU'S
UNDERGRADUATE	- FULL-TIME FTE	14555.0	23456.5
	- PART-TIME FTE	2408.1	2841.1
GRADUATE	- FULL-TIME FTE	1631.0	5283.3
	- PART-TIME FTE	159.9	508.0
TOTAL		18754.0	32088.9

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4270	0	4270	0	0	0	0	0	0	4270
(II) OTHER INSTRUCTION AND RESEARCH	989	0	989	0	0	0	0	0	0	989
(III) OTHER SALARIES AND WAGES	453	0	453	476	98	365	657	637	71	2757
TOTAL SALARIES AND WAGES	5712	0	5712	476	98	365	657	637	71	8016
2. FRINGE BENEFITS	515	0	515	46	5	33	60	81	8	748
TOTAL SALARIES AND BENEFITS	6227	0	6227	522	103	398	717	718	79	8764
3. BOOKS AND PERIODICALS	0	0	0	512	0	0	0	0	0	512
4. FURNITURE AND EQUIPMENT (A) PURCHASE	129	0	129	20	23	0	49	19	0	240
(B) RENTAL	0	0	0	0	143	0	0	0	0	143
5. OPERATIONAL SUPPLIES AND EXPENSES	268	0	268	27	44	78	81	154	91	743
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	242	0	242
8. TAXES	0	0	0	0	0	0	0	2	133	135
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	62	0	62
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	15	0	0	114	0	129
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	165	0	0	0	165
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	45	0	0	45
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	360	0	360	3	1	11	24	55	96	550
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-4	-7	0	-11
TOTAL	6984	0	6984	1084	329	652	912	1359	399	11719

COMPUTING COSTS: ACADEMIC 243
NON-ACADEMIC 86
TOTAL 329

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

TYPE OF FUND: / OBJECT OF EXPENSE	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4270	0	16	0	4286	0	0	4286
(II) OTHER INSTRUCTION AND RESEARCH	989	0	30	0	1019	0	0	1019
(III) OTHER SALARIES AND WAGES	2757	621	0	0	3378	0	0	3378
TOTAL SALARIES AND WAGES	8016	621	46	0	8683	0	0	8683
2. FRINGE BENEFITS	748	57	2	0	807	0	0	807
TOTAL SALARIES AND BENEFITS	8764	678	48	0	9490	0	0	9490
3. BOOKS AND PERIODICALS	512	0	0	0	512	0	0	512
4. FURNITURE AND EQUIPMENT (A) PURCHASE	240	96	0	0	336	0	0	336
(B) RENTAL	143	0	0	0	143	0	0	143
5. OPERATIONAL SUPPLIES AND EXPENSES.	743	86	41	0	870	0	0	870
6. COST OF GOODS SOLD	0	854	0	0	854	0	0	854
7. UTILITIES	242	110	0	0	352	0	0	352
8. TAXES	135	0	0	0	135	0	0	135
9. RENOVATIONS AND ALTERATIONS	62	20	0	0	82	0	0	82
10. EXTERNAL CONTRACTED SERVICES	129	76	0	0	205	0	0	205
11. SCHOLARSHIPS, BURSARIES, ETC.	165	0	0	0	165	8	0	173
12. PRINCIPAL AND INTEREST REPAYMENTS	45	206	0	0	251	0	0	251
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	550	25	15	0	590	0	164	754
16. INTERNAL COST ALLOCATIONS	-11	11	0	0	0	0	0	0
TOTAL	11719	2162	104	0	13985	8	164	14157

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	9302	0	0	0	9302	0	0	9302
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	178	0	7	0	185	0	0	185
TOTAL PROVINCIAL GRANTS	9480	0	7	0	9487	0	0	9487
(II) FEDERAL	0	0	25	0	25	0	0	25
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	3206	0	0	0	3206	0	0	3206
(B) OTHER	136	991	0	0	1127	0	0	1127
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	164	164
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	11	0	72	0	83	0	0	83
5. OTHER	174	1067	0	0	1241	8	0	1249
TOTAL REVENUE	13007	2058	104	0	15169	8	164	15341
TOTAL EXPENSES (FORWARDED FROM A2)	1.719	2162	104	0	13985			
EXCESS OF REVENUE OVER EXPENSES	1288	-104	0	0	1184			

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		NUMBER ELIGIBLE	BIU'S
UNDERGRADUATE	- FULL-TIME FTE	2665.0	3458.8
	- PART-TIME FTE	1772.8	2085.9
GRADUATE	- FULL-TIME FTE	193.0	555.3
	- PART-TIME FTE	19.8	130.2
TOTAL		4650.6	6230.2

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	12303	0	12303	0	0	0	0	0	0	12303
(II) OTHER INSTRUCTION AND RESEARCH	1291	0	1291	0	0	0	0	0	0	1291
(III) OTHER SALARIES AND WAGES	2027	0	2027	1368	388	403	1201	3149	53	8589
TOTAL SALARIES AND WAGES	15621	0	15621	1368	388	403	1201	3149	53	22183
2. FRINGE BENEFITS	1445	0	1445	144	39	35	193	471	6	2333
TOTAL SALARIES AND BENEFITS	17066	0	17066	1512	427	438	1394	3620	59	24516
3. BOOKS AND PERIODICALS	0	0	0	892	0	0	0	0	0	892
4. FURNITURE AND EQUIPMENT (A) PURCHASE	349	0	349	6	70	7	15	12	0	459
(B) RENTAL	39	0	39	20	358	0	18	0	0	435
5. OPERATIONAL SUPPLIES AND EXPENSES	494	0	494	43	25	36	84	307	19	1008
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1246	0	1246
8. TAXES	0	0	0	0	0	0	0	3	300	303
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	2	0	2
10. EXTERNAL CONTRACTED SERVICES	23	0	23	0	0	0	0	335	0	358
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	308	0	0	0	308
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	328	0	328	19	6	6	95	32	186	672
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-8	0	-9	-848	0	-865
TOTAL	18299	0	18299	2492	878	795	1597	4709	564	29334

COMPUTING COSTS: ACADEMIC 452
NON-ACADEMIC 426
TOTAL 878

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

TYPE OF FUND: / OBJECT OF EXPENSE	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	12303	0	0	0	12303	0	0	12303
(II) OTHER INSTRUCTION AND RESEARCH	1291	0	0	0	1291	0	0	1291
(III) OTHER SALARIES AND WAGES	8589	797	738	0	10124	0	0	10124
TOTAL SALARIES AND WAGES	22183	797	738	0	23718	0	0	23718
2. FRINGE BENEFITS	2333	112	104	0	2549	0	0	2549
TOTAL SALARIES AND BENEFITS	24516	909	842	0	26267	0	0	26267
3. BOOKS AND PERIODICALS	892	0	0	0	892	0	0	892
4. FURNITURE AND EQUIPMENT (A) PURCHASE	459	7	206	0	672	0	109	781
(B) RENTAL	435	3	0	0	438	0	0	438
5. OPERATIONAL SUPPLIES AND EXPENSES	1008	130	437	0	1575	1	0	1576
6. COST OF GOODS SOLD	0	1342	0	0	1342	0	0	1342
7. UTILITIES	1246	2	0	0	1248	0	0	1248
8. TAXES	303	41	0	0	344	0	0	344
9. RENOVATIONS AND ALTERATIONS	2	55	0	0	57	0	0	57
10. EXTERNAL CONTRACTED SERVICES	358	21	0	0	379	0	0	379
11. SCHOLARSHIPS, BURSARIES, ETC.	308	0	0	0	308	10	0	318
12. PRINCIPAL AND INTEREST REPAYMENTS	0	447	0	0	447	0	0	447
13. LAND AND SITE SERVICES	0	0	0	0	0	0	66	66
14. BUILDINGS	0	0	0	0	0	0	374	374
15. MISCELLANEOUS	672	86	0	0	758	0	0	758
16. INTERNAL COST ALLOCATIONS	-865	857	8	0	0	0	0	0
TOTAL	29334	3900	1493	0	34727	11	549	35287

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	22301	0	0	0	22301	0	0	22301
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1259	0	84	0	1343	0	0	1343
TOTAL PROVINCIAL GRANTS	23560	0	84	0	23644	0	0	23644
(II) FEDERAL	0	0	1233	0	1233	0	0	1233
(III) OTHER	0	0	176	0	176	0	0	176
2. FEES (A) TUITION	5900	0	0	3	5903	0	0	5903
(B) OTHER	303	0	0	0	303	0	0	303
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	575	575
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	65	0	0	0	65	0	19	84
5. OTHER	145	3827	0	0	3972	21	0	3993
TOTAL REVENUE	29973	3827	1493	3	35296	21	594	35911
TOTAL EXPENSES (FORWARDED FROM A2)	29334	3900	1493	0	34727			
EXCESS OF REVENUE OVER EXPENSES	639	-73	0	3	569			

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		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	6531.0	9543.9
	- PART-TIME FTE	2530.8	3318.7
GRADUATE	- FULL-TIME FTE	469.0	1905.6
	- PART-TIME FTE	126.0	380.2
TOTAL		9656.8	15148.4

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	23560	0	23560	0	0	0	0	0	0	23560
(II) OTHER INSTRUCTION AND RESEARCH	2098	0	2098	0	0	0	0	0	0	2098
(III) OTHER SALARIES AND WAGES	5989	0	5989	2299	565	1303	2463	4315	386	17320
TOTAL SALARIES AND WAGES	31647	0	31647	2299	565	1303	2463	4315	386	42978
2. FRINGE BENEFITS	2887	0	2887	207	42	118	222	381	28	3885
TOTAL SALARIES AND BENEFITS	34534	0	34534	2506	607	1421	2685	4696	414	46863
3. BOOKS AND PERIODICALS	0	0	0	1311	0	0	0	0	0	1311
4. FURNITURE AND EQUIPMENT (A) PURCHASE	468	0	468	74	62	26	15	59	6	710
(B) RENTAL	168	0	168	22	207	2	23	17	28	467
5. OPERATIONAL SUPPLIES AND EXPENSES	1589	0	1589	317	1073	167	219	833	54	4252
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	2312	0	2312
8. TAXES	0	0	0	0	0	0	0	2	600	602
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	235	0	235
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	142	0	142
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	406	0	0	0	406
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	52	52
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	700	0	700	20	14	131	93	93	337	1388
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-1587	0	-1587
TOTAL	37459	0	37459	4250	1963	2153	3035	6802	1491	57153

COMPUTING COSTS: ACADEMIC 1247
NON-ACADEMIC 716
TOTAL 1963

TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	23560	0	1278	180	25018	0	0	25018
(II) OTHER INSTRUCTION AND RESEARCH	2098	0	356	100	2554	0	0	2554
(III) OTHER SALARIES AND WAGES	17320	1286	226	310	19142	2	0	19144
TOTAL SALARIES AND WAGES	42978	1286	1860	590	46714	2	0	46716
2. FRINGE BENEFITS	3885	107	109	40	4141	0	0	4141
TOTAL SALARIES AND BENEFITS	46863	1393	1969	630	50855	2	0	50857
3. BOOKS AND PERIODICALS	1311	0	0	0	1311	63	0	1374
4. FURNITURE AND EQUIPMENT (A) PURCHASE	710	105	226	5	1048	0	0	1048
(B) RENTAL	467	6	11	8	492	0	17	509
5. OPERATIONAL SUPPLIES AND EXPENSES	4252	704	817	139	5912	13	0	5925
6. COST OF GOODS SOLD	0	2306	0	0	2306	0	0	2306
7. UTILITIES	2312	0	0	0	2312	0	0	2312
8. TAXES	602	0	0	0	602	0	0	602
9. RENOVATIONS AND ALTERATIONS	235	0	0	0	235	0	348	583
10. EXTERNAL CONTRACTED SERVICES	142	152	0	0	294	0	0	294
11. SCHOLARSHIPS, BURSARIES, ETC.	406	0	77	0	483	88	0	571
12. PRINCIPAL AND INTEREST REPAYMENTS	52	1619	0	0	1671	0	0	1671
13. LAND AND SITE SERVICES	0	0	0	0	0	0	297	297
14. BUILDINGS	0	0	0	0	0	0	577	577
15. MISCELLANEOUS	1388	11	564	195	2158	0	0	2158
16. INTERNAL COST ALLOCATIONS	-1587	1587	0	0	0	0	0	0
TOTAL	57153	7883	3666	977	69679	166	1239	71084

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	41964	0	0	0	41964	0	0	41964
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	2101	0	148	0	2249	0	0	2249
TOTAL PROVINCIAL GRANTS	44065	0	148	0	44213	0	0	44213
(II) FEDERAL	4	0	2626	0	2630	0	0	2630
(III) OTHER	0	0	352	0	352	0	0	352
2. FEES (A) TUITION	10950	0	0	887	11837	0	0	11837
(B) OTHER	290	2901	0	157	3348	0	0	3348
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	1735	1735
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	540	0	540	178	0	718
5. OTHER	1664	4899	0	0	6563	305	0	6868
TOTAL REVENUE	56973	7800	3666	1044	69483	483	1735	71701
TOTAL EXPENSES (FORWARDED FROM A2)	57153	7883	3666	977	69679			
EXCESS OF REVENUE OVER EXPENSES	-180	-83	0	67	-196			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	11367.5	14977.5
	- PART-TIME FTE	4660.6	5801.6
GRADUATE	- FULL-TIME FTE	1176.0	4237.7
	- PART-TIME FTE	371.7	1206.6
TOTAL		17575.8	26223.4